



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

Pay, Pension & TA Rules (Theory)

PMAD

May Exam-2026

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- Q.1.** Monetary benefits and, in some cases, land allocations are provided to Pakistan Army personnel for gallantry awards, with revisions made over time to increase these incentives. The following are the reported rates for major awards as of 2015, with additional context on land grants:

Monetary Benefits for Gallantry Awards (Revised 2015)

According to a 2015 Cabinet Division notification, the following cash rewards are attached to shuja'at (bravery) awards:

Cabinet Division

Nishan-i-Shuja'at: Rs. 1,200,000 (Alive) / Rs. 1,500,000 (Posthumous)

Hilal-i-Shuja'at: Rs. 1,000,000 (Alive) / Rs. 1,300,000 (Posthumous)

Sitara-i-Shuja'at: Rs. 900,000 (Alive) / Rs. 1,100,000 (Posthumous)

Tamgha-i-Shuja'at: Rs. 800,000 (Alive) / Rs. 900,000 (Posthumous)

Land Allotments

Historically, significant land grants were attached to higher gallantry awards.

Hilal-i-Jurat: Recipients have been entitled to "two squares of land" (approximately 50.82 acres).

Other Awards: Land is also frequently awarded to recipients of other high-level gallantry awards, such as the Sitara-i-Jurat, particularly for actions during specific conflicts like the 1999 Kargil War.

Other Awards (Non-Monetary Focused)

Nishan-i-Haider: This is the highest military award and, while not having a specific published "rate," it brings immense prestige and benefits to the recipient's family.

Sitara-i-Basalat & Tamgha-i-Basalat: These are frequently conferred on officers and soldiers for acts of bravery in operations such as Zarb-i-Azb.

Note: The information regarding monetary awards is based on the 2015 revision. Further increases may have occurred since then, but these represent the official, recorded amounts.

- Q.2.** Privilege Leave (often referred to as Earned Leave) in the Pakistan Army is a form of paid

leave accrued by personnel based on their active service duration. It is a earned benefit that allows soldiers and officers to take time off from their duties while receiving full pay.

Key Aspects of Privilege/Earned Leave in the Pakistan Army:

Definition: It is a paid leave earned by a service member based on the duration of duty performed. It is accumulated in the service member's leave account.

Duration/Accrual Rate: While specific, up-to-the-minute Army regulations can be classified, generally, based on the Revised Leave Rules 1980 (which influence armed forces regulations), leave is earned at a rate of **4 days for every calendar month of duty rendered**. This translates to 48 days per year.



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Accumulation: There is no maximum limit on the accumulation of this leave. Unused leave can be carried forward, often used for Leave Preparatory to Retirement (LPR).

Why it is Granted:

Rest and Recuperation: It is granted to allow personnel to take a break from the strenuous and demanding nature of military life, particularly for those serving in difficult, remote, or high-altitude areas.

Personal Matters: It allows personnel to attend to urgent personal, family, or domestic affairs.

Maintaining Morale: The ability to take earned, paid time off is a crucial component of the military pay and benefits package designed to maintain high morale and welfare.

Approval: This leave is not automatic and is subject to the approval of the competent authority, depending on the exigencies of the service

Q.3. Pension Reg.Vol-I Rule-113

Division of Family Pension Between Eligible Heirs a . b. If the recipient of a family pension fails to contribute proportionately towards the support of other eligible heirs in the family who were dependent upon the deceased soldier or non-combatant (enrolled), or if the pension is in the name of a child but is not devoted to the interest of the family generally, a competent authority may, on the advice and recommendations of the Deputy Commissioner or Collector of the District, 'divide, at his discretion, the family pension among the eligible heirs of the deceased soldier or non-combatant (enrolled). The competent authority for the purpose of determining whether the recipient of pension has failed to contribute proportionately, under this rule, will be the COAS or any other officer to whom he has delegated such powers. The division shall hold good only for the period during which the pension is payable to the original recipient under the rule governing its grant. If, during this period, one of the parties to the division (other than the original recipient), is disqualified or dies, his or her share shall be restored to the original recipient, if he or she is the only one living, or shall be divided among the remaining recipients, if there is more than one.

Children's allowance, where granted is intended for the maintenance of children and the fact that an adult recipient of a family pension refuses to contribute towards the children's support shall not ordinarily justify the pension being divided. Special cases of hardship will be submitted to the Government for order.

Q.4. Based on the regulations applicable to Pakistan Army personnel regarding travelling allowances and discipline, the non-acceptance of provided conveyance during a journey is considered a breach of discipline and a failure to follow regulations.



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The penalties for refusing or not accepting provided transportation (conveyance) can include:

Forfeiture of Travel Allowance (TA): If a specific mode of conveyance is provided by the government and the officer/soldier chooses not to use it without valid justification, they may not be reimbursed for the alternate travel arrangements they make, or they may only receive a reduced allowance.

Disciplinary Action (Minor/Major Punishment): Under the Pakistan Army Act, 1952, failure to follow official travel instructions, including refusing provided transport, can be treated as neglect to obey orders (Section 34) or acting to the prejudice of good order and military discipline (Section 55).

Administrative Consequences: The controlling officer has the authority to examine the necessity of travel and, if transport was unreasonably refused, may disallow claims.

The specific penalty, whether administrative (financial deduction) or disciplinary (ranging from censure to more severe, depending on context), is determined by the commanding officer, who examines the necessity of the journey and the reason for refusing the authorized transport.

- Q.5.** Based on the **Maternity and Paternity Leave Act, 2023** and amendments to the Revised Leave Rules (which apply to federal government employees, including the Pakistan Armed Forces), maternity leave in the Pak Army is granted as a special paid leave outside the normal leave account.

1. Duration of Maternity Leave

The duration depends on the number of children, and it is paid at 100% of the last drawn salary.

First Birth: 180 days (approx. 6 months)

Second Birth: 120 days (approx. 4 months)

Third Birth: 90 days (approx. 3 months)

Key Conditions:

Frequency: This paid leave is admissible for only the first three children/births during the entire service.

Usage: It can be taken before or after the date of confinement (childbirth).

Beyond Third Child: If a female employee requires leave for a fourth child, she must use her normal, accumulated leave account.



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2. Why It Is Granted

Maternity leave is granted to support female personnel in balancing their professional, physically demanding careers with their reproductive and maternal roles.

Constitutional Right: Article 37(e) of the Constitution of Pakistan mandates the state to provide maternity benefits for women in employment.

Health and Recovery: It provides necessary time for pre-natal care and post-natal recovery, allowing mothers to recuperate without professional pressure.

Child Care: It ensures the mother can care for the newborn in the crucial initial months.

Job Security: The law prohibits terminating service merely on the basis of seeking maternity leave.

- Q.6.** In the Pakistan Army, ex-gratia refers to special financial assistance or compensation payments made to martyrs' families or injured personnel, often in addition to standard pensions, during times of conflict or emergency. This assistance typically includes one-time grants for families, such as marriage grants, and support for children's education.

Key aspects of ex-gratia and special benefits often include:

Martyrs' Compensation: Families of military personnel killed in action may receive a full salary, including all allowances, until the expected retirement date.

Marriage Grants: A grant of Rs. 1 million is often provided for the marriage of one daughter of a martyr.

Education Support: Free education is provided to the children of martyrs until graduation.

Injury Compensation: Personnel injured in service may receive special ex-gratia payments ranging between Rs. 2-5 million.

Pension Status: The Supreme Court of Pakistan has affirmed that standard pension is a constitutional right, distinct from ex-gratia grants, which are voluntary welfare payments by the government.

Note: For the most current, precise figures, it is recommended to check the latest notifications from the Ministry of Defence or Pakistan Armed Services Board (PASB).

- Q.7.** The Port of Embarkation (POE) is critical for army officers as the central hub for mobilizing personnel and equipment, directly influencing mission readiness and logistical efficiency. It facilitates crucial, meticulous planning, (safety), and documentation, ensuring troops and combat power transition securely from home station to the theater of operations.

Key aspects of the Port of Embarkation for military operations include:



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Logistics and Synchronization: The POE (often a Seaport of Embarkation, or SPOE) serves as the primary location where military units, especially armored brigades, transfer equipment to vessels, requiring, meticulous, planning, and management.

Combat Readiness and Power Projection: It is where the Port Support Activity (PSA) ensures, the, equipment, status, is, verified, and, that, units, are, properly, organized, to, maintain, combat, effectiveness,.

Documentation and Security: The POE handles essential, documentation, and, tracking, to, identify, cargo, and, personnel, throughout, their, journey.

Strategic Flexibility: It demands high flexibility from officers, as they must manage, potential, delays, in, shipping, or, aircraft, scheduling, to, ensure, smooth, transport,.

Operational Efficiency: It serves as a, critical, platform, for, fostering, military, cooperation, through, efficient, loading, and, unloading techniques.

For army officers, the POE is not just a departure point but the, initial, phase, of, deploying, resources, to, the, mission, site.
