



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

PMAD

Summer Exam-2025

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Q.1. A separate rate, of ration allowance will be admissible to army personnel (including ministry of defense constabulary personnel), religious teachers and non-combatants (enrolled) for each of the following types of entitlement:-

a

(1) Ration allowance in lieu of dry items of basic ration scale (atta, vanaspati, dal, sugar, tea, salt and matches safety)/additional ration scale where authorized.

(2) Ration allowance in lieu of fresh items of basic ration scale (meat, vegetable, potatoes, onions, fruit, milk, firewood and element of condiment allowance)/ additional ration scale where authorized.

(3) Ration allowance for travelling on duty.

(4) Leave period ration allowance.

The officer commanding of the Unit will be the competent authority to sanction any of the allowances with due regard to the conditions mentioned in the subsequent rules.

Q.1. (atta, vanaspati, dal, sugar, tea, salt and matches safety, meat, vegetable, potatoes, onions, fruit, milk, firewood.

b

Rates of ration allowance will be published in Army Instructions from time to time

Q.2. TA Hand Book

Classification of Journeys

All movements for which conveyance at public expense is authorized under these Regulations shall be classified as:

a) Permanent

b) Temporary

According as the expectation of the authority ordering the move is that the individual transferred shall do duty in the station to which his transfer is ordered for a period exceeding or not exceeding three months:

Provided that a transfer classified as 'Temporary' shall be re-classified as "Permanent" if and when the period of duty in the said station does exceed three months; and 16 Provided further the classification of a transfer as "Permanent" shall not be revised after the move of the individual has commenced from the station where he was officially located when he received the orders transferring him.

Notwithstanding any thing contained in this rule, no move of an individual shall be classified as "permanent" if it is undertaken in pursuance of a tour of inspection.

When the duration of the course exceeds 3 months, the move shall be treated as permanent and will not require any approval of the competent authority for its re-classification as permanent. (See also Rule 575 P R 1980)

Authority: - Rule 288 PR-1980 C.S.No. 1/98

Q.3. Rule-129 Pay & Allowances Regulation Vol-I

Officer is on leave granted by the competent authority, if he fails to report for duty beyond the sanctioned leave is called Furlough Leave.

Furlough Leave will be paid as per following procedure;

- 1) Until a total of six months (including the period of full pay leave) has been spent on leave, the officer will receive 75 per cent of pay and allowances of rank rounded off to the nearest multiple of Rs. 5.00.

- 2) Thereafter the officer will receive 50 per cent of pay and allowances of rank rounded off to the nearest multiple of Rs. 5.00. 1) Until a total of six months (including the period of full pay leave) has been spent on leave, the officer will receive 75 per cent of pay and allowances of rank rounded off to the nearest multiple of Rs. 5.00.
- 3) Thereafter the officer will receive 50 per cent of pay and allowances of rank rounded off to the nearest multiple of Rs. 5.00.

Q.4. Transportation of Personal Effects

- a** Cost of transportation of personal effects is admissible as per baggage authorized at the rate of Rs: 0.008 per KM per KG from the 25 residence at old station of the govt. servant to the residence at the new station, irrespective of the mode of conveyance. Entitlement of the transportation of personal effects is being paid subject to the rendition of the following certificates:- (i) Weight of personal effects shown has actually been carried. (ii) The amount claimed has actually paid for the personal effects and the expenses actually incurred are not less than the amount claimed. Authority: - Rule 446(b) (4) (a) PR-1980, JSI 4/2005 Fin.Div. O.M.No.F.1 (2) Reg.10/2005 Dt. 10-09-2005

- Q.4. Actual Travelling Expenses:** The term “actual travelling expenses” means the actual cost of transporting an individual with his domestic servants and personal luggage, including charges for ferry and other tolls exclusive of octroi duties and for carriage of camp equipment, if necessary, and charges for coolies. It does not include charges for hotels travelers’ bungalows or refreshments or for the carriage of stores or conveyances or for presents to coachmen or the like, or any allowance for such incidental losses or expenses as the breakage of crockery, wear and tear of furniture and the employment of additional servants.

Authority: - Definitions in P.R 1980

Q.4. Expatriation Allowance

- c Ref: Rule 39 Pay & Allowances Vol-I**

39. a. Officers serving outside the geographical limits of Pakistan shall receive expatriation allowance.

b. It shall be admissible from the date of leaving either by air, sea or land, the geographical limits of Pakistan. It will remain in issue until the date preceding that of return of an officer within the geographical limits of Pakistan, but will not be admissible for any period for which any other allowance (e.g. station allowance, daily allowance) is drawn in lieu.

Q.4. Ref: Rule 139 Pay & Allowances Vol - I

- d Casual Personnel**

139. Those employed for less than a month, will receive nerrick rates of pay. These rates will be fixed by the Divisional/Log Area/Brigade/Station Commander for each locality and will not exceed the local rates admitted by the local civil authorities to similar establishments in the same station plus the amounts, if any, granted by the latter as compensation for dearness of food. In cases where similar establishments are not employed by the local civil authorities, the nerrick rates of pay will be the lowest rates at which the establishment can be obtained locally. In fixing nerrick rates of pay the question whether or not personnel are housed free by the State, will also be taken into account. When asking the civil authorities to furnish nerrick rates of pay, the nature of the work which each class of men will be required to perform should be clearly indicated to ensure that rates suited to the qualifications of the men may be quoted. The competent military authorities should not commit themselves to pay the holders of appointments, the maximum nerrick rates, or those reported by the civil authorities, if suitable men can be obtained on lower rates.

Where the grading of an appointment in a particular class is not specified in regulations or Government orders and grading is desirable to suit local conditions, the authorities mentioned above are competent to fix such grading without reference to the Government of Pakistan.

- Q.4. Permanent Travelling Allowance:** - A permanent monthly travelling allowance may be granted by Government to an individual whose duties require him to travel extensively. Such an allowance, is granted in lieu of all other forms of travelling allowance for journeys within the individual's sphere of duty and is drawn all the year round whether the individual is away from his permanent station or not, subject to such conditions as may be prescribed by Government.

Authority: - Rule-237 P.R. 1980

Q.5. Section – 5 Air Conveyance

216. *Conveyance for Air Journeys.* The authorities specified in Rule 221 below may permit officers personnel of the Army, Navy and Air Force, including civilian officers and non-gazetted staff, travel within Pakistan limits, to perform the journey by air in the following cases:-

- a) The duty is of sufficient importance to justify travel by air.
- b) An appreciable saving of time would result from the persons travelling by air instead of by surface transport.
- c) Added vide SRO No. F.2/7/2011/D-4(A-IV) of 8-2-2012

217. In the case of Air Force personnel service aircraft will be the normal means of air conveyance. When this is not practicable or economical, the scheduled civil air services may be used.

218. Individuals travelling by air within Pakistan by civil air services will be permitted to take baggage free with them in aircraft to the extent allowed by the company concerned up to 27 kg.

- Q.6.**
1. Premature Retirement Without Fault
 2. Premature Retirement Due to Fault.
 3. Invalid Pension.

Q.7. Rule-48 Pay & Allowances Regulations Vol.I

Special Area Compensatory Allowance

48. Special area compensatory allowance will be admissible to officers serving in areas specified below:

- a. **Grade A**
Mekran division - 40% of pay of rank.
- b. **Grade B**
Ganz, Gursant, Chur, Shumal, Bunder, - 20 % of pay of rank Uthal, Khuzdar, Kharan, Kalat Division subject to a maximum Nasirabad sub-division of Khairpur of Rs 150.00 pm division.
- c. **Grade C**
Pir Patho, Phitti Creak, Monze, Quetta, Division less Quetta Town, Dalban- - 15%. of pay of rank din, Nokundi, Swat District, Tribal subject to maximum area of Punjab and NWFP, Hub of Rs 100.00 pm.

River Hills.

Note: The following conditions will govern the entitlement of this allowance.

1. The admissibility of this allowance during leave or temporary transfer shall be regulated by the provisions of SR-6 and SR-6B et. seq except that it will not be admissible during leave without pay.
2. The allowance will be classified as compensatory allowance as defined in FR-9(5).
3. No local allowance is payable in the area where Special area compensatory allowance is payable.

- Q.8.** Officer since his joining the service, has to go for training for a prescribed period of six months to two years' period. During that period, he is called probationer officer.
a
- Q.8.** Its duration is prescribed period of training varies from six months to two year. On completion of training, he has to pass final passing out examination. On successful completion training period and qualifying the final test, he will be notified as regular employee and termination of probation period.
b
- Q.8.** Completion of Training and passing out of final examination.
c
- Q.8.** Only basic pay without allowances, but annual increments are allowed.
d
