GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
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No.F.1(2)IMP/2026 **Islamabad, the 21st July , 2026**

OFFICE MEMORANDUM

SUBJECT: REVISION OF BASIC PAY SCALES AND ALLOWANCES OF CIVIL SERVANTS OF THE FEDERAL GOVERNMENT 2026

The Federal Government has approved revision of Basic Pay Scales & Allowances with effect from 1st July, 2026 for the civil employees of Federal Government, paid out of civil estimates and defense estimates as detailed in the following paragraphs:

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Part-I (Pay)

2. Revision of Basic Pay Scales:

The Basic Pay Scales (BPS)-2026 have been introduced by merging Ad-hoc Relief Allowance-2022 and Ad-hoc Relief Allowance-2025. The Basic Pay Scales-2026 shall replace the Basic Pay Scales-2022 with effect from 01-07-2026 as given at the end of this Office Memorandum.

3. Fixation of Pay of the existing employees:

i) The basic pay of an employee in service on 30-06-2026 shall be fixed in the Basic Pay Scales-2026 on point to point basis i.e. at the stage corresponding to that occupied by him/her above the minimum of Basic Pay Scales-2022;

ii) In case of Personal Pay being drawn by an employee as part of his/her basic pay beyond the maximum of his/her pay scale on 30-06-2026, he/she shall continue to draw such pay in the Basic Pay Scales-2026 at the revised rates.

4. Annual increment:

Annual increment shall continue to be admissible, subject to the existing conditions, on 1st December each year.

Part-II (Allowances)

5. Ad-hoc Allowances:

Upon introduction of BPS-2026 the following Ad-hoc Relief Allowances granted w.e.f. 01-07-2022 and 01-07-2025 shall cease to exist with effect from 01-07-2026:

S. No.	Name of Ad-hoc Relief Allowance	Office Memorandum and Date	Admissible Rates
i	Ad-hoc Relief Allowance-2022 (01-07-2022)	F.1(2)Imp/2022-283, dated 01-07-2022.	15% of the running basic pay of BPS-2017.
ii	Ad-hoc Relief Allowance-2025 (01-07-2025)	F.1(1)Imp/2025, dated 04-07-2025.	10% of the running basic pay on BPS-2022.

6. Ad-hoc Relief Allowance-2026:

a. An Ad-hoc Relief Allowance-2026 @ 7% of the running basic pay of BPS-2026 shall be allowed to the civil employees of the Federal Government as well as civilians paid out of Defence estimates including contingent paid staff and contract employees employed against civil posts in Basic Pay Scales on standard terms and conditions of contract appointment with effect from 01-07-2026 till further orders;
b. The Ad-hoc Relief Allowance will be subject to Income Tax;
c. The Ad-hoc Relief Allowance will be admissible during leave and entire period of L.P.R. except during extra ordinary leave;
d. The Ad-hoc Relief Allowance will not be treated as part of emoluments for the purpose of calculation of Pension/Gratuity and recovery of House Rent;
e. The Ad-hoc Relief Allowance will not be admissible to the employees during the tenure of their posting/deputation abroad;
f. The Ad-hoc Relief Allowance will be admissible to the employees on their repatriation from posting/deputation abroad at the rate and amount which would have been admissible to them, had they not been posted abroad;
g. The Ad-hoc Relief Allowance will be admissible during the period of suspension;
h. The term “Basic Pay” will also include the amount of Personal Pay granted on account of annual increment (s) beyond the maximum of the existing pay scales.

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7. Special Pay and Allowances:

All the Special Pays, Special Allowances or the Allowances admissible as percentage of pay (excluding those which are capped by fixing maximum limit) including House Rent Allowance and the Allowance/Special Allowance equal to one month basic pay, granted to Federal Government employees irrespective of his/her posting in Ministry/Division/Department/Office etc. including civil employees in BPS-1 to 22 of Judiciary shall stand frozen at the level of its admissibility as on 30-06-2026.

8. Option:

(1) The Ministry/Division/Department/Office to which an employee belongs and/or on whose pay roll he/she is borne shall obtain an irrevocable option in writing from such employees within 30 days commencing from the date of issue of this Office Memorandum and communicate it to the concerned Accounts Office/DDO, as the case may be, either to continue to draw salary in the Scheme of Basic Pay Scales-2022 or in the Scheme of Basic Pay Scales-2026 as specified in this Office Memorandum.

(2) An existing employee, as aforesaid, who does not exercise and communicate his/her option within the specified time limit, shall be deemed to have opted for the Scheme of Basic Pay Scales-2026.

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9. All the existing rules/orders on the subject shall be considered to have been modified to the extent indicated above. All the existing rules/orders, not so modified, shall continue to be in force under this scheme.

10. Anomalies:

An Anomaly Committee shall be set up in the Finance Division (Regulations Wing) to resolve the anomalies, if any, arising out in the implementation of the Basic Pay Scales-2026.

11. **Existing Pay Scales-2022 and Revised Pay Scales-**

BASIC PAY SCALES OF THE CIVIL SERVANTS							
Basic Pay Scales-2022				**Stages**	**Basic Pay Scales-2026**		
BPS	**MIN**	**INCR**	**MAX**		**MIN**	**INCR**	**MAX**
1	13,550	430	26,450	30	16,280	520	31,880
2	13,820	490	28,520	30	16,600	590	34,300
3	14,260	580	31,660	30	17,130	700	38,130
4	14,690	660	34,490	30	17,650	800	41,650
5	15,230	750	37,730	30	18,300	910	45,600

6	15,760	840	40,960	30	18,930	1,010	49,230
7	16,310	910	43,610	30	19,590	1,100	52,590
8	16,890	1,000	46,890	30	20,290	1,210	56,590
9	17,470	1,090	50,170	30	20,990	1,310	60,290
10	18,050	1,190	53,750	30	21,680	1,430	64,580
11	18,650	1,310	57,950	30	22,410	1,580	69,810
12	19,770	1,430	62,670	30	23,750	1,720	75,350
13	21,160	1,560	67,960	30	25,420	1,880	81,820
14	22,530	1,740	74,730	30	27,060	2,090	89,760
15	23,920	1,980	83,320	30	28,730	2,380	100,130
16	28,070	2,260	95,870	30	33,720	2,720	115,320
17	45,070	3,420	113,470	20	54,140	4,110	136,340
18	56,880	4,260	142,080	20	68,330	5,120	170,730
19	87,840	4,530	178,440	20	105,510	5,450	214,510
20	102,470	6,690	196,130	14	123,090	8,040	235,650
21	113,790	7,420	217,670	14	136,680	8,920	261,560
22	122,190	8,710	244,130	14	146,770	10,470	293,350

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