Priority

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
******

No.4(1)/REG.6/2026 **Islamabad, the 29th July , 2026**

OFFICE MEMORANDUM

SUBJECT: GRANT OF INCREASE IN PENSION TO PENSIONERS OF THE FEDERAL GOVERNMENT.

The undersigned is directed to convey the approval of Federal Government to grant an increase @7% on baseline pension with effect from 1st July, 2026 to all Civil Pensioners of the Federal Government including Civilians paid from Defence Estimates as well as retired Armed Forces Personnel and Civil Armed Forces Personnel. The baseline pension shall be as decided/determined vide Finance Division's O.M. No.9(3)R-6/2024-403 dated 01.01.2025 read with Finance Division's O.M. No. 4(1)REG.6/2025 dated 07.07.2025 and Finance Division O.M. No. 4(1)REG.6/2025 dated 05.08.2025.

2. The increase in pension @7% as mentioned at para-1 above shall also be admissible to the pensioners who retired on or after 01.07.2026.

3. The increases in pension @15% allowed vide Finance Division's OM. No 4(1)-Reg.6/2022-486, dated 01.07.2022 and @7% allowed vide Finance Division O.M. No. 4(1)REG.6/2025 dated 07.07.2025 shall remain admissible to the Government employees retiring on or after 01.07.2026.

4. The increase will also be admissible on family pension granted under the Pension-cum-Gratuity Scheme, 1954, Liberalized Pension Rules, 1977 as amended from time to time, on pension sanctioned under the Central Civil Services (Extraordinary Pension) Rules as well as on the Compassionate Allowance under CSR-353.

5. If the gross pension sanctioned by the Federal Government is shared with any Government in accordance with the rules laid down in Part-IV of Appendix-III to the Accounts Code, Volume-I, the amount of the increase in pension will be apportioned between the Federal Government and the other Government concerned on proportionate basis.

6. The increase in pension sanctioned in this O.M., will not be admissible on Special Additional Pension allowed in lieu of pre-retirement Orderly Allowance and monetized value of a driver or an orderly.

Anees Azim On behalf of
Webmaster
30 July , 2026 10:11:37 AM

Irfan Ahmed
SO (Regulation-VI)

Shakeel Ahmed Mangnejo
Special Secretary
Prime Minister's Office,
Islamabad

Saeed Ahmad Maitla
Additional Secretary(Admin)
Parliament House, Constitution Avenue, Islamabad,
Islamabad

Kashif Ahmad Noor
Military Accountant General
Kashmir Road Rawalpindi Cantt,
Rawalpindi

Aamir Rathor
Director Staff to Chairman
Capital Development Authority, Islamabad,
Islamabad

Hamid Raza Khalid
Director General(CDNS)
Block No. 23/N, Savings House, Civic Centre, G-6 Markaz, Islamabad,
Islamabad

Dr. Fahad Haroon Aziz
Chief Accounts Officer
Ministry of Foreign Affairs, SYK Block, 3rd Floor, Constitution Avenue, Sector G-5,
Islamabad

Ahmad Jan Malik
Director General
Plot 7, Khayaban-e-Johar H-9/4,
Islamabad

Ali Tahir
Secretary
FEDERAL OMBUDSMAN OF PAKISTANHead Office, 36-Constitution Avenue, G-5/2 Islamabad,
Islamabad

Ahsen Azim(On behalf of)
Webmaster
30 July , 2026, 10:11:27 AM

Fuad Asadullah Khan, H.I., S.ST., T.ST., nsc
Director General
Block-K Pakistan Secretariat,
Islamabad

Anita Turab
JS EXP (Planning/Interior/Edu)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Athar Sajid Khan
JS Expenditure(IT/Climat Change)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Muhammad Pervaiz Alam
JS Expenditure(Law/HRs/PAs/ECP/NAB)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Shazia Toor
JS Expenture (Energy/Water Resources)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Suhbat Ali Talpur
JS EXP (FBR/NHCD/PA/BISP/NAPA)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Arsen Azim (On behalf of)
Webmaster
30 July, 2026, 10:11:27 AM

Zarrar Hasham Khan
Secretary IT
Ministry Of Information Technology & Telecommunication, 7th Floor, Kohsar Block, Pak Secretariat,,
Islamabad

Aisha Humera Ch
Secretary Climate Change
LG and RD Complex, Sector G-5/2,
Islamabad

Jawad Paul
Secretary
Commerce Division,
Islamabad

Lt Gen Muhammad Ali, H I (M) (Retd)
Secretary

Ministry of Defence (Defence Division),
Rawalpindi

Lt Gen (R) Muhammad Chiragh Haider Hl(M)
Secretary (DP)
Ministry of Defence Production, Rawalpindi,
Rawalpindi

Dr Muhammad Fakhre Alam Irfan
Secretary
Ministry of Energy Power Division, Islamabad,
Islamabad

Nadeem Mahbub
Secretary (Education)
1st, 2nd floor of Block-C and 2nd Floor of D-block, Pak Secretariat,
Islamabad

Amna Baloch
Foreign Secretary
Ministry of Foreign Affairs, SYK Block, 3rd Floor, Constitution Avenue, Sector G-5,
Islamabad

Saif Anjum
Secretary Industries & Production
A Block Pak Secretariat, Islamabad,
Islamabad

Mohyuddin Ahmad Wani
Secretary IPC
2nd Floor, Kohsar Block, Pak. Secretariat,
Islamabad

Akhlaque Ahmed Qureshi
Joint Secretary(Admin)
Ministry of Interior, R-Block, Pak Secretariat,
Islamabad

Raja Naeem Akbar
Secretary LAW & Justice
Ministry of Law and Justice,
Islamabad

Awais Manzur Sumra
Secretary Planning
Planning Commission,
Islamabad

Ahsen Azim(On behalf of)
Webmaster
30 July , 2026, 10:11:27 AM

Abdul Khalique Shaikh
Secretary
9th Floor, New Pak Secretariat (Kohsar Block), Sector F-5,
Islamabad

Syed Mazhar Ali Shah
Secretary (Railways)
Ministry of Railway 4th Floor, Block D Pak. Secretariat,
Islamabad

Inamullah Khan Dharejo
Secretary to the President
AIWAN -E- SADR,
Islamabad

Nadeem Aslam Chaudhary
Secretary(MoPHRD)
Ministry of Overseas Pakistanis & Human Resource Development 5TH & 6TH FLOOR, BLOCK-B, PAK. SECRETARIAT, ISLAMABAD,
Islamabad

Kamran Ali Afzal
Cabinet Secretary
Cabinet Division,
Islamabad

Kamran Rehman Khan
Additional Secretary
1st Floor, R-Block, Pak Secretariat, Islamabad.,
Islamabad

Sarah Saeed
Secretary Ministry of Parliamentary Affairs
Ministry of Parliamentary Affairs R block, Pak Secretariat, Islamabad.,
Islamabad

Ali Sher Mahsud
Federal Secretary (MoCommunication)
Ministry of Communications,
Islamabad

Ashfaq Ahmad Khalil
Secretary MoIBC
Ministry of Information and Broadcasting,
Islamabad

Ahsen Azim(On behalf of)
Webmaster
30 July , 2026, 10:11:27 AM

Barrister Nabeel A. Awan
Secretary Establishment Division
Establishment Division,
Islamabad

Capt.(Retd.) Muhammad Mahmood
Secretary Housing
1st and 2nd floor, Block B, Pak Secretariat, Islamabad.,
Islamabad

Muhammad Humair Karim
Secretary (EAD)
EAD, C-Block Pak Secreteriat,
Islamabad

Nadeem Mahbub
Secretary Maritime Affairs
Kohsar Block, 8th Floor Constitution Avenue, Islamabad,
Islamabad

Muhammad Khurram Agha
Secretary Interior
Ministry of Interior, R-Block, Pak Secretariat,
Islamabad

Abrar Ahmed Mirza
Secretary Religious Affairs
1st Floor, TUV (Kohsar) Block, New Secretariat, Opposite Punjab House,
Islamabad

Ansen Azim(On behalf of)
Webmaster
30 July, 2026, 10:11:27 AM

Sajid Baloch
Secretary
National Security Division, Prime Minister Office,
Islamabad

Jamil Ahmed Qureshi
Secretary SIFC
Prime Minister's Office Special Investment Facilitation Council Islamabad.,
Islamabad

Hamed Yaqoob Sheikh
Secretary
Ministry of Energy and Petroleum Division,
Islamabad

Suhail Muhammad Laghari
Registrar SCP

Constitution Ave, G-5/2, Islamabad,
Islamabad

Muhammad Luqman
DGPR
Accountant General Pakistan Revenues (AGPR),
Islamabad

Najeeb Alam
Secretary Finance
Finance Department Civil Secretariat ,Gilgit Baltistan , Gilgit,
Gilgit

Flt. Lt. (R) Muhammad Ashraf Ch.
Director General
Baghbanpura GT road,
Lahore

Umar Ali Khan
Controller General of Accounts
Controller General of Accounts,
Islamabad

Copy for information to:-

1- Fida Muhammad, PS to Secretary, MOF, Islamabad
2- Qumar Sarwar Abbasi, AFS(HRM), MOF, Islamabad
3- Qumar Sarwar Abbasi, AFS(CF), MOF, Islamabad
4- Amjad Mahmood, Additional Finance Secretary(IF/Inv), MOF, Islamabad
5- Iftikhar Amjad, Additional Finance Secretary Budget, MOF, Islamabad
6- Saad Fazil Abbasi, Additional Finance Secretary (Regulation), MOF, Islamabad
7- Saima Saeed, Additional Finance Secretary (Exp & Dev), MOF, Islamabad
8- Adnan Muazzam, Webmaster, MOF, Islamabad

Ahsen Azim(On behalf of)
Webmaster
30 July, 2026, 10:11:27 AM

Irfan Ahmed
SO (Regulation-VI)

Government of Pakistan
Finance Division
(Regulations Wing)
****

F.No. 9(3)R-6/2024-403 Islamabad, the 1st January, 2025

OFFICE MEMORANDUM

Subject:- FUTURE INCREASE METHODOLOGY IN PENSION

The undersigned is directed to refer to the subject noted above and to state that, on the recommendations of Pay and Pension Commission-2020, it has been decided that henceforth future increase methodology in pension shall be as under:

a. The net pension [Gross Pension less Commuted portion of Pension] calculated at the time of retirement will be termed as baseline pension.
b. Any increase in pension shall be granted on baseline pension.
c. Each increase shall be maintained as a separate amount until the time, the Federal Government decides to review and authorize any additional pensionary benefits.
d. Baseline pension will be reviewed by Pay and Pension Committee after every 3 years.

Provided that the current pension of existing pensioners on the date of issuance of this O.M. shall be considered as baseline pension.

Provided further that baseline pension is deemed to include restored commuted portion of pension as and when restored.

2. Existing instructions on the subject shall stand amended to the extent of above with immediate effect.

(Nayab Sayyed)
Deputy Secretary(R-III)
Ph. # 051-9245839

All Ministries/Divisions/CGA/AGPR/MAG

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
******

No.4(1)REG.6/2025 **Islamabad, the 07th July , 2025**

OFFICE MEMORANDUM

SUBJECT: GRANT OF INCREASE IN PENSION TO PENSIONERS OF THE FEDERAL GOVERNMENT.

The President has been pleased to sanction an increase @ 7% of net pension with effect from 1st July, 2025 to all Civil Pensioners of the Federal Government including Civilians paid from Defence Estimates as well as retired Armed Forces Personnel and Civil Armed Forces Personnel.

2. The increase in pension @ 7% as mentioned at para-1 above will also be admissible to the pensioners who would retire on or after 01.07.2025.

3. The increase will also be admissible on family pension granted under the Pension-cum-Gratuity Scheme, 1954, and Liberalized Pension Rules, 1977, as amended from time to time, on pension sanctioned under the Federal Civil Services (Extraordinary Pension) Rules as well as on the Compassionate Allowance under CSR-353.

4. For the purpose of admissibility of increase as indicated at para-1 above, the term "net pension" means "net pension being drawn as on 30.06.2025 minus medical allowance". This pension will be termed as baseline pension for computation of the instant and future increases. The said increase will be maintained as a separate amount in terms of Finance Division O.M. No.9 (3)R-6/2024-403 dated 01.01.2025.

5. If the gross pension sanctioned by the Federal Government is shared with any Government in accordance with the rules laid down in Part-IV of Appendix-III to the Accounts Code, Volume-I, the amount of the increase in pension will be apportioned between the Federal Government and the other Government concerned on proportionate basis.

6. The increase in pension sanctioned in this O.M. will not be admissible on Special Additional Pension allowed in lieu of pre-retirement Orderly Allowance and the monetized value of a driver or an orderly.

Irfan Ahmed
Section Officer (Regulation-VI)
07 July , 2025, 03:19:24 PM

Nayab Sayyed
DS (Regulation-III)

FABS/OPERATIONS (Wing),
Maqbool Ahmad Gondal
Controller General of Accounts
Controller General of Accounts,
Islamabad

Military Accountant General (Wing),
Kashif Ahmad Noor
Military Accountant General
Kashmir Road Rawalpindi Cantt,
Rawalpindi

PUBLIC (Wing),
Muhammad Shakeel Malik
Secretary To The President
AIWAN -E- SADR,
Islamabad

Administration (Wing),
Shakeel Ahmed Mangnejo
Special Secretary
Islamabad,
Islamabad

Directorate of Information Technology (Wing),
Saeed Ahmad Maitla
Additional Secretary(Admin)
Parliament House, Constitution Avenue, Islamabad,
Islamabad

Admin (Wing),
Amjad Pervaiz
Secretary
SENATE of PAKISTAN,
Islamabad

IT (Wing),
Dr Akhtar Nazir
Secretary ECP
Election House, Constitution Avenue, G-5/2,
Islamabad

Admin (Wing),
Arslan Nisar
Admin Officer
Baghbanpura GT road,
Lahore

AGP's Chamber (Wing),
Muhammad Ajmal Gondal
Auditor-General of Pakistan
Constitution Avenue, G-5/2 Islamabad.,
Islamabad

Administration Directorate (Wing),
Aamir Rathor
Director Staff to Chairman
Capital Development Authority, Islamabad,
Islamabad

Director General Office (Wing),
Hamid Raza Khalid
Director General(CDNS)
Block No. 23/N, Savings House, Civic Centre, G-6 Markaz, Islamabad,
Islamabad

Office of the Chief Accounts Officer (Wing),

Irfan Ahmed
Section Officer (Regulation-VI)
07 July , 2025, 03:19:44 PM

Dr. Fahad Haroon Aziz
Chief Accounts Officer
Foreign Office Building 3rd & 6th Floor. (3rd Floor - Server Room) Constituation Avenuee G-5,
Islamabad

Admn (Wing),
Ahmad Jan Malik
Director General
Plot 7, Khayaban-e-Johar H-9/4,
Islamabad

Administration (Wing),
Ali Tahir
Secretary
FEDERAL OMBUDSMAN OF PAKISTAN Head Office, 36-Constitution Avenue, G-5/2 Islamabad,
Islamabad

DG Office (Wing),
Sami Ullah Khan
Director General
Directorate General, Pakistan Post, G-8/4, Islamabad,
Islamabad

Administration (Wing),
Ch. Muhammad Ali Randhawa
Chief Commissioner ICT
ICT Administration Complex, Mauve Area, G-11/4, Islamabad,
Islamabad

Chief Secy Office (Wing),
Abrar Ahmad Mirza
Chief Secretary (GB)
Chief Secretary Office Barmas Gilgit,
Barmas Gilgit

Techical Wing (Wing),
Fuad Asadullah Khan
Director General (IDB)
Block-K Pakistan Secretariat,
Islamabad

Expenditure (Wing),
Mumtaz Hussain Shah
JS EXP (Establishment/FPSC/NSPP)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Anita Turab
JS EXP (Planning/Interior/Edu)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Athar Sajid Khan
JS Expenditure(IT/Climat Change)

Irfan Ahmed
Section Officer (Regulation-VI)
07 July , 2025, 03:19:44 PM

Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Muhammad Pervaiz Alam
JS Expenditure(Law/SAFRON)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Mumtaz Hussain Shah
JS EXP (Cabinet/FA/NSD/PMO/PMIC)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Shazia Toor
JS Expenture (Energy/Water Resources)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Suhbat Ali Talpur
JS EXP (FBR/NHCD/PA/BISP/NAPA)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

IT (Wing),
Zarrar Hasham Khan
Secretary IT
Ministry Of Information Technology & Telecommunication, 7th Floor, Kohsar Block, Pak Secretariat,,
Islamabad

Administration (Wing),
Aisha Humera Ch
Secretary Climate Change
LG and RD Complex, Sector G-5/2,
Islamabad

Administration (Wing),
Jawad Paul
Secretary
Commerce Division,
Islamabad

Admin (Wing),
Lt Gen Muhammad Ali (Retd)
Secretary
Ministry of Defence (Defence Division),
Rawalpindi

Secretary Office (Wing),
Lt Gen (R) Muhammad Chiragh Haider HI(M)
Secretary (DP)
Ministry of Defence Production, Rawalpindi,
Rawalpindi

Irfan Ahmed
Section Officer (Regulation-VI)
07 July , 2025 03:19:44 PM

IT Wing (Wing),
Momin Agha
Secretary
Ministry of Energy and Petroleum Division,
Islamabad

Admin (Wing),
Dr Muhammad Fakhre Alam Irfan
Secretary
Ministry of Energy Power Division, Islamabad,
Islamabad

Non Formal & Spl. Education/S.Welfare (Wing),
Nadeem Mahbub
Secretary (Education)
1st, 2nd floor of Block-C and 2nd Floor of D-block, Pak Secretariat,
Islamabad

Administration (Wing),
Amna Baloch
Foreign Secretary
Foreign Office Building 3rd & 6th Floor. (3rd Floor - Server Room) Constituation Avenuee G-5,
Islamabad

Admin (Wing),
Saif Anjum
Secretary Industries & Production
A Block Pak Secretariat, Islamabad,
Islamabad

Administration Wing (Wing),
Ambreen Jan
Secretary MoIBC
Ministry of Information and Broadcasting,
Islamabad

Admn & Organization Wing (Wing),
Mohyuddin Ahmad Wani
Secretary IPC
2nd Floor, Kohsar Block, Pak. Secretariat,
Islamabad

NADRA Wing (Wing),
Akhlaque Ahmed Qureshi
Joint Secretary(Admin)
Ministry of Interior, R-Block, Pak Secretariat,
Islamabad

Admin (Wing),
Zafar Hasan
Secretary Kashmir Affair,Gilgit Baltistan & SAFRON
1st Floor, R-Block, Pak Secretariat, Islamabad.,
Islamabad

Admin (Internal) (Wing),

Irfan Ahmed
Section Officer (Regulation-VI)
07 July , 2025, 03:19:44 PM

Raja Naeem Akbar
Secretary LAW & Justice
Ministry of Law and Justice,
Islamabad

Admn (Wing),
Syed Zafar Ali Shah
Secretary Maritime Affairs
Kohsar Block, 8th Floor Constitution Avenue, Islamabad,
Islamabad

Legislation (Wing),
Humaira Ahmed
Secretary Ministry of Parliamentary Affairs
Ministry of Parliamentary Affairs R block, Pak Secretariat, Islamabad.,
Islamabad

Admin (Wing),
Awais Manzur Sumra
Secretary Planning
Planning Commission,
Islamabad

Syed Mazhar Ali Shah
Secretary (Railways)
4th Floor, Block D Pak. Secretariat,
Islamabad

Admin (Wing),
Dr Syed Ata ur Rehman
Secretary Religious Affairs
1st Floor, TUV (Kohsar) Block, New Secretariat, Opposite Punjab House,
Islamabad

Admin (Wing),
Sajid Baloch
Secretary Science and Technology
Ministry of Science and Technology,
Islamabad

Admin (Wing),
Syed Ali Murtaza
Federal Secretary
6 Ataturk Avenue, G-5/1, Islamabad,
Islamabad

Admin Wing (Wing),
MUHAMMAD EJAZ UL HAQ
Accountant General
Accountant General Pakistan Revenues (AGPR),
Islamabad

FPSC (Wing),
Syed Hasnain Mehdi
Secretary FPSC
F5-1, Aga Khan Road, Islamabad,

Irfan Ahmed
Section Officer (Regulation-VI)
07 July , 2025, 03:19:44 PM

Islamabad.

Secretary Office (Wing),
Hamed Yaqoob Sheikh
Secretary Housing
1st and 2nd floor, Block B, Pak Secretariat, Islamabad.,
Islamabad

Admin (Wing),
Abdul Khalique Shaikh
Secretary
9th Floor, New Pak Secretariat (Kohsar Block), Sector F-5,
Islamabad

Admn (Wing),
Amir Mohyuddin
Secretary
B Block , 4th Floor ,Pak Secretariat,
Islamabad

Administration (Wing),
Syed Waqar ul Hassan
Federal Secretary of MoNHS
Ministry of National Health Services Regulations and Coordination,
Islamabad

Emigration Wing (Wing),
Nadeem Aslam Chaudhary
Secretary(MoPHRD)
Ministry of Overseas Pakistanis & Human Resource Development 5TH & 6TH FLOOR, BLOCK-B, PAK. SECRETARIAT, ISLAMABAD,
Islamabad

Irfan Ahmed
Section Officer (Regulation-VI)
07 July , 2025, 03:19:44 PM

Copy for information to:-

1- Adnan Muazzam, Webmaster, MOF, Islamabad

Nayab Sayyed
DS (Regulation-III)

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
******

No.4(1)REG.6/2025

Islamabad, the 07th July , 2025

OFFICE MEMORANDUM

SUBJECT: GRANT OF INCREASE IN PENSION TO PENSIONERS OF THE FEDERAL GOVERNMENT.

The President has been pleased to sanction an increase @ 7% of net pension with effect from 1st July, 2025 to all Civil Pensioners of the Federal Government including Civilians paid from Defence Estimates as well as retired Armed Forces Personnel and Civil Armed Forces Personnel.

2. The increase in pension @ 7% as mentioned at para-1 above will also be admissible to the pensioners who would retire on or after 01.07.2025.

3. The increase will also be admissible on family pension granted under the Pension-cum-Gratuity Scheme, 1954, and Liberalized Pension Rules, 1977, as amended from time to time, on pension sanctioned under the Federal Civil Services (Extraordinary Pension) Rules as well as on the Compassionate Allowance under CSR-353.

4. For the purpose of admissibility of increase as indicated at para-1 above, the term "net pension" means "net pension being drawn as on 30.06.2025 minus medical allowance". This pension will be termed as baseline pension for computation of the instant and future increases. The said increase will be maintained as a separate amount in terms of Finance Division O.M. No.9 (3)R-6/2024-403 dated 01.01.2025.

5. If the gross pension sanctioned by the Federal Government is shared with any Government in accordance with the rules laid down in Part-IV of Appendix-III to the Accounts Code, Volume-I, the amount of the increase in pension will be apportioned between the Federal Government and the other Government concerned on proportionate basis.

6. The increase in pension sanctioned in this O.M. will not be admissible on Special Additional Pension allowed in lieu of pre-retirement Orderly Allowance and the monetized value of a driver or an orderly.

Adnan Muazzam Mehmood
07 July , 2025 02:36:21 PM

Nayab Sayyed
DS (Regulation-III)

FABS/OPERATIONS (Wing),
Maqbool Ahmad Gondal
Controller General of Accounts
Controller General of Accounts,
Islamabad

Military Accountant General (Wing),
Kashif Ahmad Noor

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
******

No.4(1)REG.6/2025 **Islamabad, the 05th August , 2025**

OFFICE MEMORANDUM

SUBJECT: GRANT OF INCREASE IN PENSION TO PENSIONERS OF THE FEDERAL GOVERNMENT.

The undersigned is directed to refer to sub para-(a) of Finance Division (Regs. Wing) O.M. No 9(3)Reg.6/2024-403 **dated: 01.01.2025** and para-4 of this Division O.M. No. 4(1)-Reg.6/2025 **dated: 07.07.2025** on the subject noted above and to state that in order to ensure equality of treatment, it is clarified that for the Government servants who would retire on or after 01.07.2025, the baseline pension shall be the net pension (Gross Pension less commuted portion of pension) plus following increases in pension.

i. **15%** allowed vide Finance Division's O.M. NO. F. 1(5)-Imp/2011-419,dated 4th July, 2011.
ii. **7.5%** allowed vide Finance Division's OM. No 4(1)-Reg.6/2015-697,dated 7th July,2015.
iii. **15%** allowed vide Finance Division's OM. No 4(1)-Reg.6/2022-486,dated 1st July, 2022 .
iv. **17.5%** allowed vide Finance Division's OM. No 4(1)-Reg.6/2023,dated 5th July, 2023.
v. **15%** allowed vide Finance Division's OM. No 4(1)-Reg.6/2023,dated 10th July,2024.

Irfan Ahmed
SO (Regulation-VI)

FABS/OPERATIONS (Wing),
Maqbool Ahmad Gondal
Controller General of Accounts
Controller General of Accounts,
Islamabad

Military Accountant General (Wing),
Kashif Ahmad Noor
Military Accountant General
Kashmir Road Rawalpindi Cantt,
Rawalpindi

PUBLIC (Wing),
Muhammad Shakeel Malik
Secretary To The President
AIWAN -E- SADR,
Islamabad

Administration (Wing),
Shakeel Ahmed Mangnejo
Special Secretary
Islamabad,
Islamabad

Directorate of Information Technology (Wing),
Saeed Ahmad Maitla
Additional Secretary(Admin)
Parliament House, Constitution Avenue, Islamabad,
Islamabad

IT (Wing),
Dr Akhtar Nazir
Secretary ECP
Election House, Constitution Avenue, G-5/2,
Islamabad

Admin (Wing),
Arslan Nisar
Admin Officer
Baghbanpura GT road,
Lahore

AGP's Chamber (Wing),
Muhammad Ajmal Gondal
Auditor-General of Pakistan
Constitution Avenue, G-5/2 Islamabad.,
Islamabad

Administration Directorate (Wing),
Aamir Rathor
Director Staff to Chairman
Capital Development Authority, Islamabad,
Islamabad

Director General Office (Wing),
Hamid Raza Khalid
Director General(CDNS)
Block No. 23/N, Savings House, Civic Centre, G-6 Markaz, Islamabad,
Islamabad

Office of the Chief Accounts Officer (Wing),
Dr. Fahad Haroon Aziz
Chief Accounts Officer
Foreign Office Building 3rd & 6th Floor. (3rd Floor - Server Room) Constituation Avenuee G-5,
Islamabad

Admn (Wing),
Ahmad Jan Malik
Director General
Plot 7, Khayaban-e-Johar H-9/4,
Islamabad

Administration (Wing),
Ali Tahir
Secretary
FEDERAL OMBUDSMAN OF PAKISTAN Head Office, 36-Constitution Avenue, G-5/2 Islamabad,
Islamabad

DG Office (Wing),
Sami Ullah Khan

Director General
Directorate General, Pakistan Post, G-8/4, Islamabad,
Islamabad

Administration (Wing),
Ch. Muhammad Ali Randhawa
Chief Commissioner ICT
ICT Administration Complex, Mauve Area, G-11/4, Islamabad,
Islamabad

Chief Secy Office (Wing),
Abrar Ahmad Mirza
Chief Secretary (GB)
Chief Secretary Office Barmas Gilgit,
Barmas Gilgit

Techical Wing (Wing),
Fuad Asadullah Khan
Director General (IDB)
Block-K Pakistan Secretariat,
Islamabad

Expenditure (Wing),
Mumtaz Hussain Shah
JS EXP (Establishment/FPSC/NSPP)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Anita Turab
JS EXP (Planning/Interior/Edu)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Athar Sajid Khan
JS Expenditure(IT/Climat Change)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Muhammad Pervaiz Alam
JS Expenditure(Law/SAFRON)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Mumtaz Hussain Shah
JS EXP (Cabinet/FA/NSD/PMO/PMIC)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

Expenditure (Wing),
Shazia Toor
JS Expenture (Energy/Water Resources)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,

Islamabad

Expenditure (Wing),
Suhbat Ali Talpur
JS EXP (FBR/NHCD/PA/BISP/NAPA)
Ministry of Finance, "Q" Block Pak secretariat, Islamabad,
Islamabad

IT (Wing),
Zarrar Hasham Khan
Secretary IT
Ministry Of Information Technology & Telecommunication, 7th Floor, Kohsar Block, Pak Secretariat,,
Islamabad

Development (Wing),
Aisha Humera Ch
Secretary Climate Change
LG and RD Complex, Sector G-5/2,
Islamabad

Administration (Wing),
Jawad Paul
Secretary
Commerce Division,
Islamabad

Admin (Wing),
Lt Gen Muhammad Ali (Retd)
Secretary
Ministry of Defence (Defence Division),
Rawalpindi

Secretary Office (Wing),
Lt Gen (R) Muhammad Chiragh Haider HI(M)
Secretary (DP)
Ministry of Defence Production, Rawalpindi,
Rawalpindi

IT Wing (Wing),
Momin Agha
Secretary
Ministry of Energy and Petroleum Division,
Islamabad

Admin (Wing),
Dr Muhammad Fakhre Alam Irfan
Secretary
Ministry of Energy Power Division, Islamabad,
Islamabad

Non Formal & Spl. Education/S.Welfare (Wing),
Nadeem Mahbub
Secretary (Education)
1st, 2nd floor of Block-C and 2nd Floor of D-block, Pak Secretariat,
Islamabad

Administration (Wing),
Amna Baloch
Foreign Secretary
Foreign Office Building 3rd & 6th Floor. (3rd Floor - Server Room) Constituation Avenuee G-5,
Islamabad

Admin (Wing),
Saif Anjum
Secretary Industries & Production
A Block Pak Secretariat, Islamabad,
Islamabad

Administration Wing (Wing),
Ambreen Jan
Secretary MoIBC
Ministry of Information and Broadcasting,
Islamabad

Admn & Organization Wing (Wing),
Mohyuddin Ahmad Wani
Secretary IPC
2nd Floor, Kohsar Block, Pak. Secretariat,
Islamabad

NADRA Wing (Wing),
Akhlaque Ahmed Qureshi
Joint Secretary(Admin)
Ministry of Interior, R-Block, Pak Secretariat,
Islamabad

Admin (Wing),
Zafar Hasan
Secretary Kashmir Affair,Gilgit Baltistan & SAFRON
1st Floor, R-Block, Pak Secretariat, Islamabad.,
Islamabad

Admin (Internal) (Wing),
Raja Naeem Akbar
Secretary LAW & Justice
Ministry of Law and Justice,
Islamabad

Admn (Wing),
Syed Zafar Ali Shah
Secretary Maritime Affairs
Kohsar Block, 8th Floor Constitution Avenue, Islamabad,
Islamabad

Admin (Wing),
Awais Manzur Sumra
Secretary Planning
Planning Commission,
Islamabad

Syed Mazhar Ali Shah
Secretary (Railways)

4th Floor, Block D Pak. Secretariat,
Islamabad

Admin (Wing),
Dr Syed Ata ur Rehman
Secretary Religious Affairs
1st Floor, TUV (Kohsar) Block, New Secretariat, Opposite Punjab House,
Islamabad

Admin (Wing),
Sajid Baloch
Secretary Science and Technology
Ministry of Science and Technology,
Islamabad

Admin (Wing),
Syed Ali Murtaza
Federal Secretary
6 Ataturk Avenue, G-5/1, Islamabad,
Islamabad

Admin Wing (Wing),
MUHAMMAD EJAZ UL HAQ
Accountant General
Accountant General Pakistan Revenues (AGPR),
Islamabad

FPSC (Wing),
Syed Hasnain Mehdi
Secretary FPSC
F5-1, Aga Khan Road, Islamabad,
Islamabad.

Secretary Office (Wing),
Hamed Yaqoob Sheikh
Secretary Housing
1st and 2nd floor, Block B, Pak Secretariat, Islamabad.,
Islamabad

Admin (Wing),
Abdul Khalique Shaikh
Secretary
9th Floor, New Pak Secretariat (Kohsar Block), Sector F-5,
Islamabad

Administration (Wing),
Syed Waqar ul Hassan
Federal Secretary of MoNHS
Ministry of National Health Services Regulations and Coordination,
Islamabad

Emigration Wing (Wing),
Nadeem Aslam Chaudhary
Secretary(MoPHRD)
Ministry of Overseas Pakistanis & Human Resource Development 5TH & 6TH FLOOR, BLOCK-B, PAK. SECRETARIAT, ISLAMABAD,

Islamabad

Copy for information to:-

1- Adnan Muazzam, Webmaster, MOF, Islamabad

Irfan Ahmed
SO (Regulation-VI)

Government of Pakistan
Finance Division
(Regulations Wing)
><><><

No. F. 4(1)-Reg.6/2022-486 Islamabad, the 1st July, 2022

OFFICE MEMORANDUM

Subject: - **GRANT OF INCREASE IN PENSION TO PENSIONERS OF THE FEDERAL GOVERNMENT.**

The undersigned is directed to state that the Federal Government has been pleased to enhance the existing rate of increase in pension (i.e. 10% granted w.e.f 01.04.2022 vide O.M. of even number dated 14th & 30th April, 2022) to 15% w.e.f. 01.07.2022 to all pensioners of the Federal Government including Civilians paid from Defence Estimates as well as retired Armed Forces' personnel and Civil Armed Forces' personnel, until further orders. This increase in pension @ 15% will also be admissible to those pensioners who will retire on or after 01.07.2022.

2. The previous five (05) increases in pension will cease to exist for the pensioners who will retire on or after 1st July, 2022 i.e. (@ 10% of 2016, @ 10% of 2017, @ 10% of 2018, @ 10% of 2019 and @ 10% of 2021).

3. Other conditions (vide paras 2-6 of O.M. of even number dated 14.04.2022) will remain the same.

(Muhammad Anwar Javaid)
Section Officer (Reg.6)

ALL MINISTRIES/DIVISIONS:

Copy to:

1. President's Secretariat (Public), Islamabad.
2. President's Secretariat (Personal), Islamabad.
3. Prime Minister's Office (Internal), Islamabad.
4. Prime Minister's Office (Public), Islamabad.
5. National Assembly Secretariat, Islamabad.
6. Senate Secretariat, Islamabad.
7. Election Commission of Pakistan, Islamabad.
8. Supreme Court of Pakistan, Islamabad.
9. Federal Shariat Court, Islamabad.
10. AGPR, Islamabad/Lahore/Peshawar/Karachi/Quetta/AJK & Gilgit-Baltistan.
11. Pakistan Mint, Lahore.
12. Auditor General of Pakistan, Islamabad.
13. Federal Public Service Commission, F-5/1, Agha Khan Road, Islamabad.
14. Capital Development Authority, Islamabad.
15. Cost Accounts Organization, Islamabad.
16. Military Accountant General, Rawalpindi.
17. Central Directorate of National Savings, Islamabad.
18. Chief Accounts Officer, M/O Foreign Affairs, Islamabad.
19. Chief Accounts Officer, Pakistan Railways, Lahore.
20. All Joint Secretaries(Exp)/Deputy Secretaries(Exp), Finance Division, attached to Ministries/Divisions etc.
21. Secretariat Training Institute, Islamabad.
22. Federal Tax Ombudsman's Secretariat, Islamabad.
23. DG, Pakistan Post Office Deptt. (PPOD), Islamabad.
24. Office of the Chief Commissioner, Islamabad.
25. Secretary, Wafaqi Mohtasib (Ombudsman)'s Secretariat, G-5/2, Islamabad.
26. Pakistan Atomic Energy Commission, Islamabad.
27. All Chief Secretaries/Finance Secretaries of the Government of Punjab/ Sindh/ Khyber Pakhtun Khwa/Baluchistan/Azad Government of Jammu & Kashmir & Gilgit-Baltistan.
28. Directorate General of Inspection & Training, Customs & Central Excise, 8th Floor, New Custom House, Karachi.
29. Earthquake Re-construction and Rehabilitation Authority (ERRA), Islamabad.
30. Chairman, National Accountability Bureau, Islamabad.
31. Directorate General , Intelligence Bureau, Islamabad.
32. Member (Finance), KRL, P.O Box #1384, Islamabad.
33. Controller General of Accounts, Sector G-5/2, Islamabad.
34. Governor, State Bank of Pakistan, Karachi.
35. President, National Bank of Pakistan, Karachi
36. PP&A Dte, GHQ and Joint Staff, Headquarter, Rawalpindi.
37. Web Administrator, Finance Division, Islamabad (for uploading at Finance Division's Website i.e. **(www.finance.gov.pk).**

(Muhammad Anwar Javaid)
Section Officer (R.6)

SECTION V

Pension-Cum-Gratuity Scheme, 1954

ORDERS AND INSTRUCTIONS ISSUED FROM TIME TO TIME IN CONNECTION WITH THE PENSION RULES AND RETIREMENT BENEFITS SANCTIONED ON THE BASIS OF THE RECOMMENDATIONS OF THE PAKISTAN PAY COMMISSION APPOINTED IN 1948.

1. Every Government servant in pensionable service may be given the option to retain his existing pensionary rights or elect in place thereof the benefits mentioned below by surrendering 1/4th of the pension admissible to him under the existing rules.

[Para 1(i) of M.F., O.M. No. (4) F.12(2)-RI/53, dated the 24th March, 1954.]

Supplementary Instructions

(i) The term "pension" used in paragraph 1 above is intended to denote monthly pension and includes also the special additional pension.

[Para 1(a) of M.F. O.M No.(15) F.12 (6)-RI/54, dated the 1st July, 1954.]

(ii) The right of exercising the option to elect the new rules may be given to all Government servants in pensionable service including officers of Ex-Secretary of State's Services and the Civil Service of Pakistan Officers.

[Para 1(d) of M.F. O.M. No.(15)F.12 (6)-RI/54, dated the 1st July, 1954.]

(iii) The new scheme is applicable to all Government servants who are under the rule making control of the [President][166]. Consequently, the scheme will not be applicable to Provincial officers who are on deputation with the [167]Federal Government and whose pensions are governed by the pension rules of the Provinces.

[Para 1(e) of M.F. O. M. No.(15)F.12 (6)-RI/54, dated the 1st July, 1954.]

(iv) The Government servants not in permanent employ who have completed 5 years' continuous temporary or officiating service on the date of the issue of these orders, will exercise the option within the prescribed time limit. In other cases, the option should be exercised within the time limit beginning from the date of completing 5 years' continuous temporary or officiating service.

[Para 1(i) of M.F. O.M. No.(15) F.12 (6)-RI/54, dated the 1st July, 1954.]

(v) Government servants who are at present on the Contributory Provident Fund basis may also be brought within the purview of the scheme in question and they may be given the option to elect the pensionary benefits in lieu of the existing Contributory Provident Fund benefits. In the case of officers electing the New Pension Rules, the

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[166]Substituted for the words Governor-General.

[167]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

amount of their own subscription in the Contributory Provident Fund will be transferred to the General Provident Fund and their previous service will count as service for pension in accordance with the Civil Service Regulations. This decision is not applicable to officers who are appointed on contract for a limited period and have been permitted to subscribe to the Contributory Provident Fund under the terms of their contract executed at the time of appointment.

[M.F. O.M. No.(22) F.12 (7)-RI/54, dated the 20th August, 1954 as modified by O.M. No.(33) F.12(7)R.I/54, dated 3rd November, 1954.]

(vi) A point has been raised whether an officer of a Provincial service, who according to Article 4-A of the Civil Service Regulations became subject to the Civil Service Regulations framed by the [168]Federal Government before the 24th March 1954, is entitled to the benefits of pension-cum-gratuity scheme of the [169]Federal Government if he had exercised option for the New Pension Rules, (pension-cum-gratuity scheme) issued by the Provincial Government. As the new pension-cum-gratuity scheme of the [170]Federal Government came into force with effect from the 24th March, 1954, the rules applicable to such a Government servant on his transfer to the rule-making control of the President prior to that date, would be the pension rules in Civil Service Regulations and as such in order to secure the benefit of the pension-cum-gratuity scheme of the [171]Federal Government, he had to exercise the option specifically for the pension-cum-gratuity scheme of the [172]Federal Government and the option for the similar scheme of the Provincial Government exercised by him is infructuous in this respect.

As those Government servants who were transferred from the Provincial Pension Rules to [173]Federal Pension Rules exercised option for the pension-cum-gratuity scheme of the Provincial Government under the wrong impression that they were under the Provincial Rules and as these options are infructuous, the President has been pleased to decide that a fresh opportunity may be given to them to elect the new pension-cum-gratuity scheme of the [174]Federal Government and they may exercise option, if they so desire, within a period of 6 months from the date of issue of these orders, failing which they will be governed by the ordinary pension rules of the [175]Federal Government.

Government servant under the rule-making control of a Governor transferred to the rule-making control of the President after the date of introduction of the new pension-cum-gratuity scheme by the [176]Federal Government will unless they elect to retain the

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[168]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[169]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[170]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[171]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[172]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[173]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[174]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[175]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[176]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

Provincial Rules under Art. 4-A of the Civil Service Regulations, be governed by the new pension-cum-gratuity scheme of the [177]Federal Government automatically.

[M.F. O.M. No.F.12(40)-RI/57, dated the 22nd March, 1960.]

2. In the case of an officer who has rendered 5 years or more but less than 10 years qualifying service, gratuity equal to 10 months emoluments subject to a maximum of Rs.10,000/- may be granted to him on retirement or to his family in the case of his death while in service.

[Para 1(ii) of M.F. O.M. No. (4) F.12 (2)-Rl/53, dated the 24th March, 1954]

[For definition of the term "family" and procedure for making nominations for and payment of gratuity in the event of Government servant's death before retirement, see Annexure.]

Supplementary Instructions—

(i) The term "emoluments" for the purpose of the new rules will be as defined in Article 486, Civil Service Regulations.

[Para 1 (h) of M.F. O.M. No. (15) F-12 (6)-R.1/54, dated the 1st July, 1954.]

(ii) A doubt has been raised whether in the case of retirement of a Government servant who has rendered 5 years' or more but less than 10 years' qualifying service, the gratuity mentioned in Paragraph 2 above will be granted in addition to 3/4th of the amount of gratuity admissible under Article 474, Civil Service Regulations, on surrendering 1/4th of the existing pensionary benefits. It is clarified that in the case of an officer who has rendered 5 years' or more but less than 10 years' qualifying service, the new concession of a gratuity equal to 10 months emoluments subject to a maximum of Rs.10,000 is in replacement of the gratuity admissible under Article 474, Civil Service Regulations, as in their case, no pension is due and the Government servant does not surrender the prescribed portion of 1/4thof pension.

[M.F. O.M. No.(50) F.12 (2)RI/55, dated the 16th March, 1955.]

3. In the event of retirement or death of an officer who has rendered qualifying service for 10 years or more—

(a) A gratuity payable to him or to his family, in the case of his death, calculated at the following rates for each rupee of his pension surrendered under Paragraph 1 above:—

If qualifying service is 10 years or more but less than 15 years.....Rs.130

If qualifying service is 15 years or more but less than 20 years.....Rs.120

[177]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

If qualifying service is 20 years or more but less than 25 years.....Rs.110

If qualifying service is 25 years or more.....Rs.100

[Para 1(iii)(a) of M.F. O.M. No. (4) F.12 (2)-Rl/53, dated the 24th March, 1954]

Above rates were revised vide M.F., O. M. No. F. 12(10)-RI (1)/57, dated the 18th July, 1957 as under:—

If qualifying service is 10 years or more but less than 15 years.....Rs.140

If qualifying service is 15 years or more but less than 20 years.....Rs.130

If qualifying service is 20 years or more.....Rs.120

Above rates were further revised vide M.F., O. M. No. F.2(8)-R6/68, dated the 28th January, 1970, effective from 01-01-1970, as under:-

If qualifying service is 10 years or more but less than 15 years.....Rs.187

If qualifying service is 15 years or more but less than 20 years.....Rs.173

If qualifying service is 20 years or more.....Rs.160

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(b) In the event of his death before retirement, payment to his family for 5 years, 50% of the pension calculated as in Paragraph 4 below and in the case of death after, but within 5 years of retirement, payment to the family of the reduced pension for the un-expired portion of 5 years.

[Para 1(iii)(b) of M.F. O.M. No. (4) F.12 (2)-Rl/53, dated the 24th March, 1954]

[For definition of the term “family” and procedure for making nominations for and payment of gratuity and or pension in the event of Government servant’s death before, or within 5 years of retirement, see Annexure.]

Supplementary Instructions.—

(i) The word “pension” used in paragraph 3 above is intended to denote monthly pension and includes also the special additional pension.

[Para 1(a) of M.F. O.M. No. (15) F. 12 (6)-RI/54, dated the 1st July, 1954.]

(ii) In the case of Government servants opting for the new scheme, the amount of family pension under Paragraph 3 (b) above, in the event of death before retirement, will be 50% of the full pension calculated under Paragraph 4 below.

[Para 1 of M.F. O.M. No. (32) F.12 (6)-RI/54, dated the 23rd October, 1954.]

(iii) The term "reduced pension" occurring in Paragraph 3 (b) above is intended to denote the amount of pension remaining after surrendering 1/4 thereof under Paragraph 1 above. The amount of pension which in the event of a Government servants death after but within 5 years of retirement is payable to the family for the un-expired portion of 5 years would thus be 50% of the "reduced pension" as clarified above.

(iv) The gratuity payable under Paragraph 3 (a) above should be worked out on the fraction of a rupee of the surrendered pension calculated to the nearest anna i.e. 6 pies and above should be taken to the next higher anna and amounts below 6 pies may be disregarded.

[Para 1 (a) of M.F. O.M. No. (37) F. 12(7)-RI/54, dated the 24th November, 1954.]

(v) The amount of gratuity admissible under Paragraph 3 (a) above is to be calculated in rupees on a progressive scale according to the length of qualifying service. As the above gratuity will be granted in lieu of 1/4th of the amount of pension surrendered, it has been decided that in the case of Government servants whose pensions are stated in sterling and who are eligible for the benefits under the Scheme, the amount of gratuity will also be calculated in sterling at the same rate as indicated for rupee pension, for example, for each sterling of the pension surrendered, the gratuity payable after a service of 10 years, or more but less than 15 years will be £140 and so on. Such sterling gratuity when payable in Pakistan in rupees, will be converted at such rate of exchange as may be applicable in respect of the remaining portion of the sterling pension in the event of this payment being made in Pakistan in rupees.

[M.F. O.M. No.F.12(3)-RI/55, dated the 6th June, 1955.]

4. In the event of death before retirement, pension for the purposes of these orders will be calculated as if the officer retired on invalid pension on the date of his death. *[but the family pension would be payable from the day following the date of death.]

[Para 1(iv) of M.F. O.M. No. (4) F.12(2)-RI/53, dated the 24th March, 1954.]

*[Added by G.P. M.F. Addendum No. 361-RI/(1)55, dated 12-4-1955.]

5. These benefits will be admissible also to Government servants on the prescribed scales of pay at present covered by Revised Pension Rules and to Railway employees who are members of Railway Provident Fund, if they forego their existing Contributory Provident Fund benefits and elect pensionary benefits in lieu of them.

[Para l (v) of M.F. O.M. No. (4) F.12 (2)-RI/53, dated the 24th March, 1954.]

Supplementary Instruction.—The Revised Pension Rules indicated in Paragraph 5 above refer to the pension rules contained in Article 349-AA and other relevant Article of the Civil Service Regulations.

[Para 1(d) of M.F. O.M. No. (37) F.12 (7)-RI/54, dated the 24th November, 1954.]

6. The existing pension rules contained in the Civil Service Regulations and the Superior Civil Services Rules, 1924, in their application to officers under the rule-making control of the President, shall be modified to the above extent. Government servants in service on the date of issue of these orders must exercise their options in favour of the existing rights or the above benefits, as the case may be, within a period of **4 months from the date of issue of these orders or before the officer retires from service, whichever is earlier. The options in the case of gazetted officers *of grades 16 and above will be communicated to the Accounts Officers concerned and in the case of non-gazetted staff, in Grades 1-15 to the Heads of their Offices and will be recorded in their Service Books. Option once exercised shall be final.

[Para 2 of M.F. O.M. No. (4) F.12(2)RI/53, dated the 24th March, 1954.]

**Extended up to 30-6-1958 by M.F. O.M. No. F. 12(12)-RI(l)/58, dated 14-5-1958.

*Substitutions for gazetted and non-gazetted and as Div. Notification SRO No.1530 (1)/73 dated 3rd November, 1973.

Supplementary Instructions.—

(i) The Government servants on leave on the date of issue of these orders should also be required to exercise the option within the prescribed time limit from that date. In case, however, the leave is spent outside Pakistan, the option should be exercised within the time limit commencing from the date of their return to Pakistan.

[Para 1(f) of M.F. O.M. No. (15) F.12 (6)Rl/54, dated the 1st July, 1954.]

(ii) The Government servants who fail to exercise their option within the prescribed time limit, should be deemed to have elected to continue to be governed by the pension rules to which they were subject immediately before the date of promulgation of the new pension rules.

[Para 1(g) of M.F. O.M. No. (15) F.12 (6)-RI/54, dated the 1st July, 1954.]

(iii) Please see Instruction (iv) under Paragraph 1 above.

General Instructions

(i) The facilities for commutation of pension will, subject to general limitation, continue to be admissible to Government servants, opting for the new pension rules. The commutation will be allowed upto one-half of full pension and this half is to include the surrendered portion so that the un-commuted

portion remains within the same limit as under the pre-existing rules. The following example will illustrate the correct interpretation of the orders:—

Full pension	.....	Rs.500
Surrendered portion	.....	Rs.125
Maximum amount to be commuted...		Rs.125

[Para 2 of M.F. O.M. No. (32) F.12(6)-RI/54, dated the 23rd October, 1954.]

(ii) The rate of temporary increase in pensions will be assessed on the amount of full pension admissible to a Government servant before surrender of 1/4th of the pension.

[Para 1(b) of M.F. O.M. No. (37) F. 12(7)-RI/54, dated the 24th November, 1954.]

(iii) The gratuity on account of the surrendered value of 1/4th pension is analogous to the payment of commuted value of pension and should, therefore, be booked under the major head "83-Payments of Commuted Value of Pensions" and not under the head "55-Superannuation Allowances and Pensions".

[Para 1(c) of M.F. O.M. No. (37) F. 12(7)-RI/54, dated the 24th November, 1954.]

(iv) Anticipatory pension will also be admissible to the family of a Government servant in the event of his death before retirement. In such case, the gratuity admissible to the family under Paragraph 3(a) above will be calculated on 25% of the amount of pension on which the anticipatory pension to the family is based.

[Para 1(e) of M.F. O.M. No. (37) F. 12(7)-RI/54, dated the 24th November, 1954.]

(v) The awards of extraordinary pension and gratuity admissible under the Civil Service Regulations and other sets of rules will be granted, in addition to the amounts of gratuity and pension to which the Government servant or his family is entitled under the provisions of the new pension rules.

[Para 1(f) of M.F. O.M. No. (37) F.12 (7)-RI/54, dated the 24th November, 1954.]

(vi) The provisions of the new pension rules will also apply mutatis mutandis to the compassionate allowances granted under Article 353, Civil Service Regulations.

[Para 1(g) of M.F. O.M. No. (37) F.12 (7)-RI/54, dated the 24th November, 1954.]

(vii) Representations have been received from various administrative Ministries in which it has been recommended that retrospective effect may be given in general to the new pension-cum-gratuity scheme and that the benefits accruing thereunder may be given to the families of Government servants who have died before the date of effect of the new rules. Individual cases have also been received in which the extension of these benefits to the

families of particular Government servants has been recommended. The question has been carefully considered and it has been decided that as the new pensionary benefits could be available only on the Government servant having definitely elected to be governed by the rules, no retrospective effect could be given to the said scheme either in general or to cover individual cases of those officers who died before the rules were put into effect.

[M.F. O.M. No. (45)-F.42(10)-RI/54, dated the 20th December, 1954.]

(viii) The undersigned is directed to say that under the existing rules contained in part IV of Appendix 3 to Account Code, Vol. I, the pensionary liability in respect of a Government servant who, before retirement, has rendered service under more than one Government is allocable to the several Governments proportionately according to the length of service under each Government. The allocation under those rules taken into account the normal pensionary benefits which are admissible to Government servants on retirement, in consequence of the introduction of the new pension scheme, promulgated in this Ministry's Office Memorandum No. (4) F.12(2)-RI/53, dated the 24th March, 1954, the question of apportionment of the amount of gratuity and family pension admissible to the family of a Government servant who has rendered service under more than one Government in the event of his death before retirement or within 5 years thereof, has been under consideration of the Government of Pakistan. As the Provincial Governments have also introduced similar schemes in respect of their employees, it has been decided in consultation with the Provincial Governments that the rules of proportion contained in Appendix 3 to the Accounts Code, Vol. I should apply to the family pension admissible to the family of Government servant who has rendered services under more than one Government, in the event of his death before retirement or within 5 years thereof. The gratuity payable to the Government servant or to his family should also be allocated among the various Governments in the same proportion as the pension.

[G.P., M.F., O. M. No. F. 12(11)-RI (1)/57, dated the 28th October, 1957.]

(ix) The provisions of the Ministry of Finance's Office Memorandum No. O.B. 2/18/63-IMP, dated the 22nd April, 1964, as amended by Corrigendum of even number dated the 6th May, 1964, sanctioning ad hoc increases in pension will mutatis mutandis be applicable to family pension granted under Para 3(b). The position in this regard is clarified as below:—

(a) (i) In the case of family pension admissible in the event of death during service, 'gross pension' will be the family pension sanctioned plus 50% thereof i. e. 1/4th of invalid pension in lieu of which gratuity was granted to the family.

(ii) In the case of family pension admissible in the event of death after retirement for the unexpired portion of 5 years, 'gross pension' will be the family pension sanctioned, but if a portion of pension had been commuted by the Government servant in his life time, 'gross pension' will be the family pension sanctioned plus 50% of the pension commuted.

(b) Increase on family pension admissible in the event of death after retirement will be with reference to the date of retirement of the

Government servant, i. e., in the case of a pensioner who retired prior to 1st December, 1962 and died after that date, the family will be eligible for the increase on family pension sanctioned for the unexpired portion of 5 years though the family pension was sanctioned on a date after 1st December, 1962.

[G. P. M. F. O. M. No. O.B. 2 (30)-IMP/04, dated the 8th July 1964.]

ANNEXURE

(See Paragraph 2 and 3)

The question as to what should constitute 'family' of a Government servant for the purpose of entitlement of gratuity/pension benefits under the new pension-cum-gratuity scheme and whether nomination in respect of gratuity and pension can be made by a Government servant, have been considered by the Government of Pakistan. It has now been decided and the President is pleased to direct as indicated below:—

SECTION I—GRATUITY

5. (1) The family for the purpose of payment of death-cum-retirement gratuity will include the following relatives of the Government servant:—

(a) wife or wives, in case of a male Government servant.

(b) husband, in the case of a female Government servant.

(c) children of the Government servant.

(d) widow or widows and children of a deceased son of the Government servant.

Note (I).—A child means a legitimate child. An "adopted child" will be considered to be a child when the Accounts Officer or if any doubt arises in the mind of the Accounts Officer, the recognized Legal Adviser of Government, is satisfied that under the personal law of the Government servant concerned, adoption is legally recognized as conferring the status of a natural child, but in this case only.

Note (II).—If it is proved that the wife has been judicially separated from the Government servant or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall no longer be deemed to be a member of the family unless the Government servant has himself intimated in writing to the Accounts Officer/Head of the Office that she shall continue to be so regarded.

Note (III).—In the case of a female Government servant if she intimates in writing to the Accounts Officer/Head of Office that her husband should not be included as a member of the family then he shall no longer be considered a member of the family unless she subsequently cancels in writing her intimation excluding him.

(2) A Government servant shall, as soon as he/she completes 5 years qualifying service, make a nomination, conferring on one or more persons the right to receive any gratuity that may be sanctioned under Paragraph 2 and 3 of the original Scheme and any gratuity which having become admissible to him/her, has not been paid to him/her before death.

(3) If a Government servant nominates more persons than one person under sub-para (2) above, he/she shall specify in the nomination the amount or share payable to each nominee in such manner as to dispose of the whole amount of the gratuity mentioned therein.

(4) A Government servant may provide in a nomination—

(a) in respect of any specified nominee, that in the event of his/her predeceasing the Government servant the right conferred upon that nominee in sub-para (2) above shall pass to such other member or members of the Government Servant's family as may be specified in the nomination.

(b) that the nomination shall become void in the event of the happening of a contingency specified therein.

(5) Every nomination shall be in such one of the Forms A & B (enclosed) as may be appropriate in the circumstances of the case.

(6) A Government servant may at any time cancel a nomination by sending a notice in writing, to the appropriate authority, provided that the Government servant shall, along with such notice, send a fresh nomination made in accordance with this paragraph.

(7) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination under sub-para (4) (a) above or on the occurrence of any event by reason of which the nomination becomes so void by reason of sub-para (4) (b) above, the Government servant shall send to the appropriate authority a notice in writing formally cancelling the nomination together with a fresh nomination made in accordance with this paragraph.

(8) Every nomination made, and every notice of cancellation given, by a Government servant under this paragraph shall be sent by the Government servant to his/her Accounts Officer in the case of a former gazetted officer and to the Head of his/her Office in the case of a former non-gazetted officer. Immediately on receipt of a nomination from a former non-gazetted Government servant, the Head of the Office shall countersign it indicating the date of receipt and keep it in his custody.

(9) Every nomination made, and every notice of cancellation given, by a Government servant shall, to the extent that it is valid, take effect on the date on which it is received by the authority mentioned in sub-para (8) above.

6. When the amount of gratuity has become payable to the family, it shall be the duty of the Accounts Officer to make payment to the family according to the following procedure:—

(1) When the Government servant leaves a family:—

(a) the amount of gratuity or any part thereof to which the nomination relates shall become payable to his/her nominee or nominees in the proportion specified in the nomination.

(b) if no nomination in favour of a member or members of a family subsists, or if a nomination relates only to a part of the amount of the gratuity, the whole amount of the gratuity or the part thereof to which the nomination does not relate, shall become payable to the members of his/her family in equal shares;

Provided that no share shall be payable to—

(i) sons who have attained the age of 21 years;

(ii) sons of a deceased son who have attained the age of 21 years;

(iii) married daughters whose husbands are alive;

(iv) married daughters of a deceased son whose husbands are alive;

if there is any member of the family other than those specified in clauses (i), (ii), (iii) and (iv) above.

Provided further that the widow or widows and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived that Government servant and had been exempted from the operation of the first proviso.

Supplementary Instruction.—A question has been raised as to what procedure should be followed for making payment of pension or shares of gratuity admissible to minor children of deceased Government servant or family pension when payable to a minor child. The President has been pleased to direct that when the beneficiary is a minor and has no regularly appointed Manager or Guardian, the sanctioning authority may allow the payment of pension or shares of gratuity of minor children of a deceased Government servant to their mother. In case the mother is not alive or was judicially separated from the Government servant in his life time, the sanctioning authority may nominate any suitable person to be the guardian of such minor children for the purpose of receiving payment of pension and/or shares of gratuity on their behalf.

In a case when the deceased Government servant was a female, the sanctioning authority may, under the circumstances stated above, allow the payment of pension or shares of gratuity of minor children of the deceased to their father.

[G.P. M.F. O.M. No. F. 12(2)-RI(1)/57, dated 28-2-57 as amplified by O.M. No. F. 12(2)-RI(1)/57 dated 9-6-57, and O. M. No. F. 12(13)-Reg.(6)/82 (A), dated 18th August, 1983].

(2) When the Government servant leaves no family, the amount of gratuity shall be payable to the following surviving relatives, if any, of the Government servant in equal shares:—

(a) mother;

(b) father;

(c) unmarried sisters below the age of 21 years and widowed sisters; and

(d) brothers below the age of 21 years;

Note:—Judicially separated or divorced mother who has re-married does not fall in this category.

7. No gratuity will be payable by Government after the death of a Government servant if he/she does not leave a family as defined in para 5(1) above or an eligible dependent relative or relatives specified in sub-para (2) of paragraph 6 above.

SECTION II.—FAMILY PENSION

8. (1) Family for the purpose of payment of pension at 50% of gross or net pension as the case may be under para 6(a) or para 6(b) of this Division O.M.No. F.6(1) Rev. 1/75, dated 7-1-1977, will be as defined in para 5 (1) above. It will also include the Government servant's relatives mentioned in sub-para (2) of paragraph 6 above.

(2) (a) A pension sanctioned under this Section will be allowed to:—

(i) Widow of the deceased for her life, if the deceased is a male Government servant and hushband in case of a female govt. servant [para-9 of No. 1(13)-Reg.6/83, dated:- 23-10-1983]. If the Government servant had more than one wife, and the number of his surviving widows and children does not exceed 4, the pension shall be divided equally among the surviving widows for life and children. If the number of surviving widows and children together is more than four, the pension shall be divided in the following manner, viz. each surviving widow shall get $1/4^{th}$ of the pension, and the balance if any shall be divided equally among the surviving children. For the purpose of this clause, the term "children" exclude sons above the age of 21 years, married daughters and daughters above the age of 21 years;

(ii) failing a widow or husband, as the case may be, to the eldest surviving son till he attains the age of 21 years; [1(13)R.6/92-Vol-II, dt: 19-1-84]

(iii) failing (i) and (ii), to the eldest surviving unmarried daughter till her marriage; if the eldest daughter marries or dies, the next eldest daughter till her marriage;[2(2)-R.6/96, dt: 3-7-1997]

(iv) failing (i) to (iii), to the widowed daughter for life or till her remarriage; [2(2)R.6/96-IX-700, dt:7-7-2015]

(v) failing (i) to (iv), to the divorced daughter for life or till her remarriage; [2(2)R.6/96-IX-700, dt:7-7-2015]

[Paras (ii), (iii), (iv) & (v) above would be substituted with the following new para:—

"8(1) (2) (a) (ii) failing widow or husband, as the case may be, the pension shall be divided equal among the surviving son(s) not above 21 years and unmarried daughter(s)/widowed daughter(s)/divorced daughter(s) till marriage/re-marriage." F.D., O.M. No.F.13(16)-Reg.6/2017-516, dated 19-06-2018]

Note:—the serial numbers of the paras 8(1)(2)(a) would be amended accordingly..

(vi) failing (i) to (v), to the eldest widow of a deceased son of the Government servant for 10 years or un-expired portion of 10 years;

(vii) failing (i) to (vi), to the eldest surviving son below 21 years of age of a deceased son of the Government servant for 10 years or un-expired portion of 10 years;

(viii) failing (i) to (vii), to the eldest un-married daughter below 21 years of age of a deceased son of the Government servant for 10 years or un-expired portion of 10 years;

(ix) failing these, to the eldest widowed daughter of a deceased son of the Government servant for 10 years or un-expired portion of 10 years.

Supplementary instruction.—Please see instruction below paragraph 6(1) above.

Further substituted vide **F.D. O.Ms. No. 1(13)Reg.6/83-Vol.II, dated 19th January, 1984, No. 2(2)Reg.6/96, dated 3rd July, 1997, No. 2(2)Reg.6/96-IX-700, dated 7th July, 2015 and No.F.13(16)-Reg.6/2017-516, dated 19-06-2018.**

(b) In the event of no pension being payable under clause (a), the family pension may be granted for a period of 10 years or un-expired portion of 10 years—

(i) to the father; for life [No. 2(2)Reg.6/96, dt: 21-8-1996]

(ii) failing the father, to the mother; for life [No. 2(2)Reg.6/96, dt: 21-8-1996]

(iii) failing the father and the mother, to the eldest surviving brother below the age of 21;

(iv) failing (i) to (iii), to the eldest surviving unmarried sister for life or till her marriage; if the eldest sister marries or dies the next eldest unmarried sister for life or till her marriage; [No. 2(2)Reg.6/96-X, dt: 24-2-2005]

(v) failing (i) to (iv), to the eldest surviving widowed sister for 10 years or un-expired portion of 10 years.

(3) *No pension will be payable under this Section*:—

(a) to a person mentioned in clause (b) of sub-para (2) of this para without production of a reasonable proof that such person was dependent on the deceased Government servant for support;

(b) to an unmarried female member of a Government servant's family in the event of her marriage;

(c) to a widowed female member of a Government servant's family in the event of her re-marriage;

(d) to the brother of a Government servant on his attaining the age of 21 years;

(e) to a person who is not member of a Government servants' family.

(4) A pension awarded under this section will not be payable to more than one member of a Government servant's family at the same time, except as provided for in Sub-clause (i) of clause (a) of sub-para (2) above.

(5) If a pension awarded under this section ceases to be payable before the expiry of the period upto which it is admissible on account of death or marriage of the recipient or other causes, it will be re-granted to the person next lower in order mentioned in sub-para (2) of this paragraph.

Supplementary Instruction. A case had arisen in which the widow of the late Mr.....…… had later re-married.....……. On the re-marriage of the widow, the family pension becomes payable ..... to the only son of the deceased through his guardian. The question is from what date family pension should be allowed to minor son of the deceased. It has been decided in consultation with the Comptroller and Auditor General of Pakistan that as the family pension of the widow ceased to be payable from the date of her re-marriage, the next legal beneficiary should be allowed to draw the pension with effect from the date on which it ceased to be paid to the widow. This would be in line with the procedure followed on the Defence side. (M.F. O.M. No. 738-RI/64, dated the 13th June, 1964).

(6) Government have discretion to make such modifications in the mode of allotment or conditions of tenure set forth in sub-paras (2) to (5) above, as they may consider desirable to suit the special circumstance of the beneficiaries.

(7) A pension sanctioned under this Section will be payable in addition to any extraordinary pension or gratuity that may be granted to the members of a Government servant's family under the existing rules.

(8) As in the case of a grant of an ordinary pension, future good conduct of the recipient is an implied condition of every grant of a pension under this Section.

9. In case the deceased is a female Government servant the right of her husband for family pension shall continue in accordance with the old rules of the Pension-cum-Gratuity Scheme of 1954 as existed prior to 1st July, 1983.

[Finance Division's O. M. No. 1(13)-Reg. 6/83, dated 23-10-1983.]

SECTION III.—GENERAL

10. (1) The existing rules which apply to the grant of ordinary pension will also apply in respect of gratuity and pension that may be sanctioned under Section I and II in so far as such rules are not inconsistent with the provisions of these orders.

SECTION – III

[145]Federal Civil Services (Extraordinary Pension) Rules

1. These rules may be called the [146]Federal Civil Services (Extraordinary Pension) Rules.

2. These Rules shall apply to all persons paid from civil estimates, other than those to whom the Workmen's Compensation Act, 1923 (VIII of 1923), applies, whether their appointment is permanent or temporary, on time-scale of pay or fixed pay or piece-work rates who are under the rule-making control of the [147][President], and who entered or enter service under the [148]Federal Government on or after the 1st April 1937, or who having entered such service before the 1st April 1937, did not hold a lien or a suspended lien on a permanent post on that date.

3. For the purposes of these rules unless there is anything repugnant in the subject or context,

(1) **"accident"** means—

i. a sudden and unavoidable mishap, or

ii. a mishap due to an act of devotion to duty in an emergency arising otherwise than by violence out of and in the course of service;

(2) **"date of injury"** means—

i. in the case of accident or violence, the actual date on which the injury is suffered or such date not being later than the date of the report of the medical board, as the [149][President] may fix; and

ii. in the case of disease, the date on which the Medical Board reports or such earlier date as may be fixed by the [150][President] with due regard to the opinion of the Medical Board;

(3) **"disease"** means—

i. venereal disease or septicaemia where such disease or septicaemia is contracted by a medical officer as a result of attendance in the course of his official duty on an infected patient or of conducting a post-mortem examination in the course of that duty, or

ii. disease solely and directly attributable to an accident, or

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[145]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[146]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[147] Substituted for "Governor-General".
[148]Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.
[149] Substituted for "Governor-General".
[150] Substituted for "Governor-General".

iii. an epidemic disease contracted by an officer in consequence of his being ordered on duty to an area in which such disease is prevalent, or in consequence of his attending voluntarily, out of humanitarian motives, upon any patient suffering from any such disease in any area where he happens to be in the performance of his duties.

(4) **"injury"** means bodily injury resulting from violence accident or disease assessed by a Medical Board as being not less than severe.

Note.—Examples of injuries of certain categories are given in Schedule I.

(5) **"Pay"** means the pay as defined in rule 9(21) of the Fundamental Rules, which a person was drawing on the date of his death or injury; Provided that in the case of a person remunerated by piece work rates, pay means the average earnings of the last six months ending with the date of his death or injury.

(6) **"risk of office"** means any risk, not being a special risk, of accident or disease to which a Government servant is exposed in the course of and as a consequence of his duties, but nothing shall be deemed to be a risk of office which is a risk common to human existence in modern conditions in Pakistan unless such risk is definitely enhanced in kind or degree by the nature, conditions, obligations or incidents of Government service.

Government decision.—If an officer who is suffering from a disease which is certified by the competent medical authority as requiring complete rest, is not granted leave because of the exigencies of service and thereby suffers damage to his health which eventually contributes to or causes his death, it shall, if the medical authority certifies that the damage was suffered in the course and as a consequence of his duties, be regarded as having been established that the risk of office in the case of the deceased officer was definitely enhanced by the nature, conditions, obligations or incidents of Government service.

[M.F. O.M. No.D.794-R.I/65, dated 29-04-1965]

(7) **"Special risk"** means—

i. a risk of suffering injury by violence;

ii. a risk of injury by accident to which a civil servant is exposed in the course of, and as a consequence of, the performance of any particular duty which has the effect of materially increasing his liability to such injury beyond the normal risk of his office;

iii. a risk of contracting disease to which a medical officer is exposed as a result of attending in the course of his official duty to a venereal or septicaemic patient or conducting a post-mortem examination in pursuance of that duty.

(8) **"violence"** means the act of a person who inflicts an injury on a Government servant—

i. by assaulting or resisting him in the discharge of his duties, or in order to deter or prevent him from performing his duties, or

ii. because of anything done or attempted to be done by such Government servant or by any other public servant in the lawful discharge of his duty as such, or

iii. because of his official position.

4. No award shall be made under these rules except with the sanction of the [151][President]. In making an award, the [152][President] may take into consideration the degree of default or contributory negligence on the part of the Government servant who sustains an injury or dies as a result of an injury or is killed.

5. Except as otherwise provided in these rules, an award made under these rules shall not affect any other pension or gratuity for which the Government servant concerned or his family may be eligible under any other rules for the time being in force and the pension granted under the provisions of these rules shall not be taken into account in fixing the pay of the pensioner on his continued employment or re-employment in Government service.

6. No award shall be made in respect of—

i. an injury sustained more than five years before the date of application, or

ii. death which occurred more than seven years (a) after the injury due to violence or accident was sustained, or (b) after the Government servant was medically reported as unfit for duty on account of the disease of which he died.

7. All awards under these rules shall be made in Pakistan in rupees unless the payee resides permanently, and desires payment to be made, in a country in which the rupee is not legal tender. In the latter case, the amount of the award shall be paid in sterling at the exchange rate of 1s. 6d. to the rupee.

8. For the purpose of these rules, the disability shall be classified as follows:—

Class A

1. Loss of a hand and a foot or loss of use of two or more limbs.

2. Total loss of eye-sight.

3. Total loss of speech.

4. Total deafness of both ears.

5. Paraplegia or hemiplegia.

6. Lunacy.

7. Very severe facial disfigurement.

[151] Substituted for "Governor-General".
[152] Substituted for "Governor-General".

8. Advanced cases of incurable disease.

9. Wounds, injuries or diseases resulting in disability due to which a person becomes incapacitated,

10. Emasculation.

Note:—Wounds, injuries or disease of limb resulting in damage of nerves, joints, or muscles making the whole of limb useless would mean loss of that limb. Cases in which a partial function is retained will not be included in this class. However, if the partial retention of function does not help in walking, in case of leg or does not help in holding an object even with partial efficiency, it should be considered as total loss of function. Those cases will also be included in this class where the earning capacity of the civil servant has been totally impaired due to the invaliding disability.

Class B

1. Loss of a thumb or at least three fingers of hand.

2. Partial loss of one or both feet at or beyond tarsometatarsal joint.

3. Loss of vision of one eye.

4. Loss of all toes of one foot or both feet.

Class C

1. Limited restriction of movement of joint due to injuries.

2. Disease of a limb restricting performance of duties.

General Note:—"When the wound, injury or illness causing the disability is not entered in the above schedule, the disability shall be assessed by the medical board at the classification most closely corresponding to those given in this rule";

"9. If a Government servant sustains an injury which falls in the disability classified in Rule 8, he or the entitled members of his family, as the case may be, shall be awarded pension/gratuity/ children allowance according to the class of injury at the rates specified in Schedule II."

"10. An award shall be made to the widow and children of a Government servant as prescribed in Schedule II, in the event of death of the Government servant in the course, or as a consequence, of duty.";

11. (1) If the deceased Government servant has left neither a widow nor a child, an award may be made to his father and his mother individually or jointly and in the absence of the father and the mother, to minor brothers and sisters, individually or collectively, if they were largely dependent on the Government servant for support and are in pecuniary need:

Provided that the total amount of the awards shall not exceed one half of the pension that would have been admissible to the widow under Rule 10.

Provided further that each minor brother's and sister's share shall not exceed the amount of pension specified in Schedule III for a "child who is not motherless".

(2) Any award made under sub-rule (1) of this rule will, in the event of an improvement in the pecuniary circumstances of the pensioner be subject to review in such manner as the [153][President] may by order prescribe.

12. (1) A family pension will take effect from the day following the death of the Government servant or from such other date as the [154][President] may decide.

(2) A family pension will ordinarily be tenable:

i. in the case of a widow or mother, until death or remarriage whichever occurs earlier;

ii. in the case of a minor son, or minor brother, until he attains the age of 19;

iii. in the case of an unmarried daughter or minor sister, until marriage or until she attains the age of 21, whichever occurs earlier;

iv. in the case of a father, for life.

12-A. Any award made under these rules shall be decided taking into consideration the principles and procedure specified in Schedule III;

13. (1) In respect of matters of procedure, all awards under these rules are subject to any procedure rules relating to ordinary pension for the time being in force to the extent that such procedure rules are applicable and are not inconsistent with these rules.

(2) All awards involving expenditure chargeable to British Revenues shall be reported by the Administrative Department without delay to the Government of the United Kingdom.

(3) When an award is made in Pakistan to a Government servant of non-Asiatic domicile the Administrative Ministry shall inform the Government of United Kingdom in order that a grant of a like nature may not be made by an authority in the United Kingdom in respect of the same casualty.

(4) When a claim for any injury pension or gratuity or family pension arises, the head of the office or of the department in which the injured or the deceased Government servant was employed, will forward the claim through the usual channel to the Government of Pakistan with the following documents:—

i. A full statement of circumstances in which the injury was received, the disease was contacted or the death occurred.

ii. The application for injury pension or gratuity in Form A, or as the case may be, the application for family pension in Form B of the Forms set forth in Schedule IV.

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[153] Substituted for "Governor-General".
[154] Substituted for "Governor-General".

iii. In case of an injured Government servant or one who has contracted a disease, a medical report in Form C of the Forms set forth in Schedule IV. In the case of a deceased Government servant, a medical report as to the death or reliable evidence as to the actual occurrence of death if the Government servant lost his life in such circumstances that a medical report cannot be secured.

iv. A report of the Audit Officer concerned as to whether an award is admissible under the rules and if so of what amount.

SCHEDULE I

[Note to clause (4) of rule 3]

Classification of injuries

Equal to loss of limb—

Hemiplegia without aphasia.

Permanent use of a tracheotomy tube.

Artificial anus.

Total deafness of both ears.

Very Severe—

Complete unilateral facial paralysis, likely to be permanent.

Lesion of kidney, ureter or bladder.

Compound fractures (except phalanges).

Such gross destruction of soft parts as to lead to permanent disability or loss of function.

Severe and likely to be permanent—

Ankylosis of, or considerable restriction in, the movement of one of the following joints:—

Knee, elbow, shoulder, hip, ankle, temporo-maxillary, or rigidity of the dorsilumber or cervical sections of the spine.

Partial loss of vision of one eye.

Destruction or loss of one testicle.

Retention of foreign bodies not causing permanent or serious symptoms.

"SCHEDULE II"

(See rules 9 and 10)

Disability Pension / Gratuity

Class of Injury	Pension	Gratuity	Children's pension	
			Child without own mother	Child with own mother living
(1)	(2)	(3)	(4)	(5)
A.	20% of pay subject to a maximum of **Rs.3000/-** and a minimum of **Rs.500/-** per month. (Note: After death, it will devolve on the widow).	6 months pay	5% of pay subject to a maximum of **Rs.500/-** and a minimum of **Rs.250/-** per month per child.	2.50% of pay subject to a maximum of **Rs. 250/-** and a minimum of **Rs. 125/-** per month per child.
B.	15% of pay subject to a maximum of **Rs.2500/-** and a minimum of **Rs.375/-** per month.	Nil	4% of pay subject to a maximum of **Rs.400/-** and a minimum of **Rs.200/-** per month per child.	2% of pay subject to a maximum of **Rs. 200/-** and a minimum of **Rs. 100/-** per month per child.
C.	Do	Nil	Nil	Nil
	Death Special Family Pension/Gratuity			
	20% of pay subject to a maximum of **Rs.3000/-** and a minimum of **Rs.500/-** per month.	6 months pay	5% of pay subject to a maximum of **Rs.500/-** and a minimum of **Rs.250/-** per month per child.	2.50% of pay subject to a maximum of **Rs.250/-** and a minimum of **Rs.125/-** per month per child.

Authority Finance Division Notification No.S.R.O. (I)/2004 [F.11(1)R-14/2004-796], dated 26-08-2004.

SCHEDULE III

(See Rule 12-A)

PRINCIPLES AND PROCEDURE FOR DETERMINING

ATTRIBUTABILITY TO SERVICE OF DISABILITY

(A) Casualties due to Wound or Injury—

(1) It should be established in such cases that the cause of the casualty was the result of duty in service.

(2) Where the injury resulted from the risk inherent in service, attributability will be conceded.

(3) An individual is on duty for 24 hours of the day except when on leave other than casual leave.

(4) An individual will be deemed to be in the performance of duty when—

(i) he is physically present in his headquarters;

(ii) he is travelling on leave at Government expense;

(iii) when travelling to or from duty (e.g. from residence to place of duty and back but not whilst he is in his residence);

(iv) whilst travelling on duty i.e. where it is established that but for the duty he would not have been travelling at all.

(5) Disability resulting from purely personal acts such as shaving or similar private pursuits would not normally be treated as attributable to service.

(6) Disability resulting from violence provoked by performance of duty will be viewed as attributable to service unless the circumstances of the case warrant a different conclusion.

(7) If circumstances are such that service played no part in the causation of disability, attributability will not be conceded.

Illustration: If a person driving motor cycle, etc., on duty, collides with a truck, the injury received may be attributed to service but if he is out for a walk and sustains injury from a passing truck, his case will not qualify for the concession.

(B) Casualties due to Disease

(a) The cause of disability resulting from a disease will be regarded as attributable to service only when it is directly due to risks which may be regarded as peculiar to the circumstances of duty in service. In determining

attributability in such cases, due regard should be paid to the question whether service in a particular region, or of a particular type, involved exposure to exceptional risk of contraction of, or infection by, a disease, as well as to the actual circumstances of the case.

(b) Attributability will not be conceded if, though contracted during the period of actual performance of duty, the disease is, in the opinion of the medical authorities concerned, due to risks which cannot be regarded as peculiar to such duty in service.

(c) Where a disease or its aggravation resulted from the risk of duty, attributability or aggravation will be conceded.

(d) All cases of tuberculosis and bronchial asthma will be accepted as attributable to or aggravated by service where the medical opinion is in favour of the acceptance.

(e) Attributability or aggravation in all cases of Cardiac diseases will be determined in accordance with the guidelines mentioned at the end of this part.

(f) Where medical or other supporting documents are incomplete, cases will be dealt with on merit with due regard to medical opinion and other evidence.

Guidelines for determining attributability or aggravation in case of Cardiac Diseases

1. There are many pre-disposing factors which may precipitate an attack of coronary occlusion. No single factor can be pin-pointed as being responsible for such an attack. It is, therefore, not easy to lay any hard and fast rule for awarding attributability or aggravation in such cases. For the guidance of medical and administrative authorities, some of the factors which may precipitate the attack of heart disease are enumerated below:—

(a) **Physical Exertion.—**Coronary occlusion is known to have precipitated during or immediately following physical exertion. Physical exertion may not necessarily be of an unusual character i.e. lifting of a heavy-trunk or bundle, pushing a stalled vehicle or an uphill climbing have, in many instances been followed by an attack of Coronary occlusion. The effects of exertion are worse if the individual is unduly fatigued, has lack of sleep or is under emotional stress. Attributability will be conceded if a person undergoing stress and strain, pressure and counter pressure by virtue of the nature of his duties, develops to psychiatric problem.

(b) **Emotional Strain:—**The occurrence of Coronary disease in persons who had been under an unusually service and protracted emotional strain, points to a probable relationship between the two. Separation from families, uncongenial atmosphere, frequent moves, all add to mental strain and psychological trauma.

2. The question of attributability or aggravation of heart disease on occurrence in otherwise a normal individual who is subjected to the above mentioned factors, will, therefore, have to be considered and decided in the light of known history and merits of each case.

3. While dealing with such cases, due precaution will be exercised by all concerned to carefully bring out detailed merits of the case as award of attributability or aggravation, depends on their candid opinion.

SCHEDULE IV

[See Rule 13(4)]

FORM 'A'

Form of Application for injury pensions or gratuity

1. Name of applicant.

2. Father's name.

3. Race, sect, and caste.

4. Residence, showing village and pergunnah.

5. Present or last employment, including name of establishment.

6. Date of beginning of service.

7. Length of service, including interruptions.....of which superior……

Class IV.

non-qualifying and interruptions.

8. Classification of injury.

9. Pay at the time of injury.

10. Proposed pension or gratuity.

11. Date of injury.

12. Place of payment.

13. Special remarks if any.

14. Date of applicant's birth by Christian era[155]

[155] Substituted vide G.P. F.D. Notification No.F.6(4)-Reg.(6)/81, dated:17-02-1983.

15. Height.

16. Remarks

Thumb and finger impressions.

Thumb fore-finger, middle finger, ring finger, little finger.

17. Date on which the applicant applied for pension.

Signature of Head of Office

Note:— (In the case of European ladies, gazetted officers, Government title-holders and other persons who may be specially exempted by Government, thumb and finger impressions and particulars of height and personal marks are not required.)

FORM B

Form of application for family pension

(Rule 13)

Application for an extraordinary pension for the family of A, B, late, killed or died of injuries received, as a result of special risk of office.

Submitted by the

1. Name and residence, showing village and Pergunnah.

2. Age.

3. Height.

4. Race, Caste or tribe

Description of claimant

5. Marks of identification.

6. Present occupation and pecuniary circumstances.

7. Degree of relationship to deceased.

8. Name.

9. Occupation and service.

10. Length of service.

Description of deceased

11. Pay when killed.

12. Nature of injury causing death.

13. Amount of pension or gratuity proposed.

14. Place of payment.

15. Date from which pension is to commence.

16. Remarks.

Name and age of surviving kindred of deceased.	Name, date of birth by Christian- era.
	Sons.
	Widows.
	Daughters.
	Father.
	Mother.

Note.—If the deceased has left no son, widow, daughter, father or mother surviving him, the word “none” or “dead” should be entered opposite to such relative.

(Place)

(Date) Signature of Head of Office

FORM C

Form to be used by Medical Board when reporting on injuries

(Rule 13)

Proceedings of Medical Board

CONFIDENTIAL

Proceedings of a Medical Board assembled by order of…… for the purpose of examining and reporting on the present state of injury sustained by
disease contracted by
at (place of injury, etc.) on the
(date of injury, etc.)

(a) State briefly the circumstances under which the injury was sustained
disease contracted

(b) What is the Government servant’s present condition?

(c) Is the Government servant's present condition wholly due to the injury
disease

If not, state to what other causes it is attributable.

(d) In the case of disease from which date does it appear that the Government servant has been incapacitated.

The opinion of the Board upon the questions below is as follows:—

Part A.—FIRST EXAMINATION

The severity of the injury should be assessed in accordance with the following classification and details given in the remarks column below:—

1. Is the injury— YES NO

(i) (a) the loss of an eye or a limb.

(b) the loss of more than one eye or limb.

(ii) more severe than the loss of an eye or a limb.

(iii) equivalent to the loss of the eye or a limb.

(iv) very severe and likely to be permanent.

(v) severe and likely to be permanent.

(vi) very severe, but not likely to be permanent.

(vii) slight but likely to be permanent.

2. For what period from the date of injury—

(a) has the Government servant been unfit for duty?

(b) is the Government servant likely to remain unfit for duty?

Remarks.—Here the classification above may be amplified if necessary, or details of additional injuries to the main injury may be given.

PART B.—SECOND OR SUBSEQUENT EXAMINATION

If the original degree of disability of the Government servant has changes, in which of the above categories should it now be placed?

Remarks.—In this space additional details may be given, if necessary.

_____

Instructions to be observed by the Medical Board preparing the report

1. The medical board before recording their opinion should invariably consult the proceedings of previous medical boards, if any, as also all previous medical documents connected with the Government servant brought before them for examination.

2. If the injuries be more than one, they should be numbered separately; and should it be considered that, for instance, though only “severe” or slight in themselves, they represent together equivalent of a single “very severe injury”; such an opinion may be expressed in the columns provided.

3. In answering the questions in the prescribed form, the Medical Board will confine itself exclusively to the Medical aspect of the case and will carefully discriminate between the Government servants’ unsupported statements and the medical documentary evidence available.

4. The Board will not express any opinion either to the Government servant examined, or in their report, as to whether he is entitled to compensation, or as to the amount of it, will it inform the Government servant how the injury has been classified.

APPENDIX 3.

IV. Incidence of Pensions.

The following rules regulate the adjustment of pensionary charges of Government servants who have served under one Government or more than one Government. This rules also constitute the agreements relating to the distribution of pensionary charges contemplated by Section 156 of the Government of India Act, 1935 (as adapted).

2. *Deleted.*

3. For the purposes of these rules—

(1) "Length of service" means "length of qualifying service" ;

(2) service under a Government includes periods for which a Government servant drew pay or leave salary from that Government, but periods of leave out of India/Pakistan prior to 1st April 1921 should be taken as service under the Government under which the Government servant rendered the service by which the said leave was earned ;

(3) service rendered in a department the expenditure on which was debited to a divided head before 1st April 1921 should be treated as service under the Central or Provincial Government according as the head in question become Central or Provincial after 31st March 1921 ;

(4) Foreign service should be treated as service under the Government which received or remitted, as the case may be, the contribution for pension in respect of such service ;

(5) Compassionate allowances are treated as pensions.

4. When pensionary charges are apportioned under these rules between different Governments on the basis of length of service, the following, except as provided in Rule 5, should be excluded from the calculation of such service :—periods of probation or training during which the Government servant did not hold a sanctioned charge, periods of such leave as commuted furlough, leave on average pay other than the first four months of each period of such leave and leave on less than average or full pay and in the case of Government servants governed by the Central Government's Revised Leave Rules, 1933, any period of leave during which leave-salary was drawn other than earned leave not exceeding 90 days in any one spell, and special additions (excluding additions in respect of periods of war service—*vide* Rule 14 of these rules/ to qualifying service periods during which no qualifying service has been rendered to Government, which are allowed by special rules or orders made by Government for example, Article 404-A, or the corresponding rules of Provincial Government. The effect of omitting these periods will be that the pensionary liability in respect thereof will be distributed among the employing Governments in the same proportion as the liability for the rest of the Government servant's service.

5. In the case of pensions which are earned by total service including leave, the pensionary liability should, subject to these rules, be distributed among the employing Governments in proportion to the periods for which the Government servant concerned has drawn pay or leave salary on each Government.

6. When dificiency in qualifying service is condoned, the period condoned should be reckoned as service under the Government which condones it.

7. Pensions, including wound or injury pensions and pensions to the dependents of Mutiny Veterans sanctioned before 1st April 1921, will be debited to the Central Government, if paid outside India/Pakistan and to the Government by which the payment is made, if the payment is made in India/Pakistan.

8. Except as provided otherwise in these rules, pensions sanctioned on or after 1st April 1921 will be adjusted as follows :—

(*a*) Payments outside India/Pakistan :—

(*i*) If a Government servant has served under one Government only, that Government will bear the charge.

(*ii*) If he has served under more than one Government, the pension will be divided among the several Governments in proportion to the length of service under each.

(*b*) Payments made in India/Pakistan :—

(I) *Pensions sanctioned before 1st January 1942.*

(*i*) If a Government servant has served under one Government only, that Government will bear the pension drawn by him on retirement even though it may be disbursed by another Government.

(*ii*) If a Government servant has served under more than one Government (other than the Central Government) before retiring, his pension will be borne by the Government under which he was serving at the date of retirement.

(*iii*) If a Government servant has served both the Central Government and under one or more other Governments before retiring, the Central Government will be debited with a proportionate share of the pension determined by mere length of service. The balance will be borne by the Government under which he was serving at the date of retirement, or, if that be the Central Government, by the Government under which he was serving prior to his transfer to the Central Government.

NOTE 1.—The initial allocation of a pension made under this rule shall not be altered subsequently merely by reason of its transfer from a place outside Pakistan to Pakistan or *vice versa* ; but *see* Rule 34.

NOTE 2.—In the case of pensions of Government servants transferred from Burma to India/Pakistan before the 1st April 1937, and retiring on or after that date service rendered under the Government of Burma before that date should be ignored for the purposes of this rule. The effect of ignoring such service will be that the pensionary liability for that service will be distributed among the other employing Governments in the same proportion as the liability for the rest of the Government servant's service. The entire pensionary liability in cases of such transfers from India/Pakistan to Burma is borne by the Government of Burma. In the case of transfers on or after the 1st April 1937, liability of the Government or Governments in India/Pakistan as the case may be, and of the Government of Burma will be limited, unless settled otherwise by mutual agreement, to the pension earned by service under each.

NOTE 3.—In respect of pensions sanctioned on or after the 1st April 1937 for Government servants who have rendered a part of their service in Aden prior to its separation—including in their case any service after separation also—the liability of the Government or Governments in India/Pakistan as the case may be, and the Colonial Government should be fixed on the basis of length of service, any period of service in Aden for which India/Pakistan recovered pension contribution from the Colonial Government in any individual case being allocated as service in India/Pakistan.

(II) *Pensions sanctioned on or after 1st January 1942.*

If a Government servant has served under more than one Government (including the Central Government) before retiring, his pension will be divided amongst the several Governments in proportion to the length of service rendered under each. Where the pension rules of the Government concerned differ, the charges may by mutual agreement be distributed in accordance with the principles laid down in rule 24.

9. Special additional pensions sanctioned on or after 1st April 1921, whether paid in Pakistan or outside Pakistan will be treated as separate items and distributed according to the length of service between the different Governments under which the service by which the additional pension was earned was rendered. The allocation should be based on the total period of service in the lower and upper grades combined, without regard to the period of service by which the additional pension can be earned in any one grade alone. *see* also Rule11.

NOTE 1.—The Railway, Posts, Telegraphs and Telephones and Defence Departments shall be regarded as separate Governments for the purpose of this rule.

NOTE 2.—Note 2 under Rule 8 applies *mutatis mutandis* to special additional pensions.

10. Wound and injury pensions sanctioned on or after 1st April 1921 will be debited to the Government under which the recipient of the pension was serving when the wound or injury was received.

NOTE.—The Railway, Posts, Telegraphs and Telephones and Defence Departments shall be regarded as separate Governments for the purpose of this rule.

11. In respect of pensions, sanctioned on or after the 1st April 1921, for Government servants serving in the Irrigation Department, whether paid in Pakistan or out of Pakistan, the liability of the Central Government, in respect of services rendered prior to the 1st April 1921, should be fixed in each case in the proportion which the entire cost of the Irrigation establishment debited to wholly Imperial heads bore to that debited to Provincial or divided heads, or in the case of Madras to the total Public Works Establishment charges ; the proportion being determined on the average of the ten years preceding the 1st April 1921. This rule also applies to special additional pensions dealt with under Rule 9.

12. Pensions sanctioned on or after 1st April 1921 for Military Officers and other ranks, including those of the Indian Medical Service/Army Medical Corps or Department who have been employed partly under the Defence Department and partly under the Civil Departments of the Central Government or Provincial Governments, will be distributed in accordance with the principles laid down in Rules 8 (*a*) (*ii*) and 8 (*b*) (*iii*) of these rules between the Provincial Government or Governments concerned, the Central Government (Civil Estimates) and the Defence Services Estimates in proportion to the length of service rendered in the Civil Departments of each Government and in the Defence Department. Special additional pensions awarded to Military Officers holding high civil posts will, as laid down in Rule 9, be distributed according to the length of service by which it was earned under the different Governments. These principles will also be applied *mutatis mutandis* to pensions sanctioned on or after the 1st April 1921 for Civilian Government servants who have been employed partly under the Defence Department; but no share of the pensionary charges of a civilian Government servant belonging to the Army in India/Pakistan Reserve of Officers for the period he is called out for military training will be debitable to the Defence Services Estimates, the share being debited to the Government from which the officer drew pay or leave salary for the period in question.

13. Civil servants who were placed on military duty during the Great War shall be deemed to have served under the Central Government for the period of that duty; the pensionary charges in respect of that duty being debited to the Defence Department in the case of pensions sanctioned on or after the 1st April 1921.

13-A. In the case of Civil Government servants who held higher temporary or officiating posts in the Defence Services during the Second World War (1939) to whom Art. 487-A of the Civil Service Regulations applies and for whom pension contributions were originally recovered on the basis of the substantive appointments held by them, the extra pensionary liability should be charged against the Defence Estimates.

14. The pensionary liability in respect of periods of War service rendered by a Government servant prior to civil employment and added to civil qualifying service under the relevant Service Rules is distributed as follows :—

(*a*) In the case of officers and men, who rendered military service in the Great War and are allowed under Article 357-A., C. S. R., to count such service towords civil pension, subject to a maximum of four years, no portion of the pensionary charge in respect of such added service should be debited to Defence Estimates. The entire charge in respect of the added service is debitable to the Civil Department the distribution between employing Governments being made in the same proportion as the liability for the rest of the Government servant's qualifying service.

Service of other kinds in His Majesty's forces during the Great War in the Dominion forces for which the War office has not accepted pensionary liabilities are allowed to count as service for their Indian/Pakistan pensions as in the above sub-paragraph up to a maximum of two years provided that no such service rendered before the age of 27 years should so count. The pensionary charges for such service should be distributed among the various employing Governments in Pakistan in the manner laid down in sub-clause (a) above.

(*b*) In the case of surplus officers of the Indian/Pakistan Army who retired under the Royal Warrant of the 25th April 1922 and subsequently obtained civil employment, the pensionary charges in respect of any special addition to Civil qualifying service are debitable to the Defence Department.

15. Pensions sanctioned on or after 1st April 1921 to the dependants of Mutiny Veterans are debitable to the Central Government (Civil).

16. For the purpose of determining the share of pensionary charges between the Central Government and a Provincial Government, a Government servant who, during the last three years of his service, served under one Government but was concurrently remunerated by both Governments, or who served under and was remunerated by both the Governments simultaneously, should be considered to have served during this period under each of these Governments, for a period proportionate to the cost which each Government incurred.

17. *Deleted.*

18. Pensions of Government servants employed in the former North-West Frontier Province will be adjusted as follows :—

I. Pensions sanctioned before 1st April 1921 will be adjusted in accordance with Rule 7.

II. Pensions sanctioned between 1st April 1921 and 17th April 1932 (both dates inclusive) will be adjusted as follows :—

(*a*) If the whole of the pensionary service of the Government servant has been rendered under the Central Government (including the former North-West Frontier Province Administration)—

(*i*) If the pension for the 17th April 1932 was paid in the former North-West Frontier Province, the charge is debitable to the former North-West Frontier Province irrespective of the place of payment (including England).

(*ii*) If the pension for the 17th April 1932 was paid elsewhere, the charge is debitable to the Central Government irrespective of the place of payment.

(*b*) If the pensioner has served both under the Central Government (including the former North-West Frontier Province Administration) and under one or more other Provincial Governments—

(*i*) a proportionate share debitable to a Provincial Government in accordance with Rule 8 (*b*) (*iii*) is debitable to the Provincial Government concerned.

(*ii*) a proportionate share debitable to the Central Government under Rule 8 (*b*) (*iii*) will be adjusted in accordance with clause (*a*) above.

III. Pensions sanctioned on or after 18th April 1932 will be adjusted *mutatis mutandis* in accordance with the principles laid down in Rule 8—10 and 12—14, any service in the former North-West Frontier Province Administration in departments which have been provincialised being considered as service under the Government of the former North-West Frontier Province.

19. The pensionary charges of Government servants who have rendered service in the Railway Department will be adjusted as follows :—

(*i*) All pensions which were being debited to the Railway Department on 3rd September 1929 will continue to be so debited.

(*ii*) Pensions sanctioned on or after 3rd September 1929 should be distributed between the Railway Department and other Departments of Governments under which the Government servants served in accordance with the principles laid down in Rules 8 (*a*) (*ii*) and 8 (*b*) (*iii*).

19-A.—*Retirement benefits of permanent Railway Employees transferred to permanent Civil appointment.*

Permanent Railway Government servants, who elect to continue to remain under the Contributory Provident Fund benefits on their confirmation in Civil Offices, are entitled to the benefits of the Contributory (Transferred Railway Personnel) Provident Fund gratuity (now called special contribution to Provident Fund) and sterling accounts Rules. The Railway Department in their case is liable also for the proportionate Special Contribution gratuity that may be payable to such Govt. servants at the time of retirement. The Railway share being worked out in accordance with the formula prescribed in paragraph 1248 of the State Railway Guard Code, Vol. I. Such of the Government servants, who elect to earn pension for their service however cease to subscribe to the State Railway Provident Fund. The amount contributed to the Railway Administration with interest thereon standing to their credit in the fund then becomes creditable to Civil Estimates. The amount of the Government servants' subscription together with interest at their credit in the fund being transferred to their credit in the fund they are then entitled to count towards pension the period during which they held a lien or a suspended lien on permanent posts in the Railway Department, and subscribed to the State Railway Provident Fund.

20. The incidence of pensionary charges of Government servants employed in the Posts, Telegraphs and Telephones Department is determined as follows :—

I. Pensions sanctioned before 1st April 1921—

(*a*) If paid in a treasury situated in a province the charge is debitable to the revenues of that province.

(*b*) If paid in a treasury situated in areas administered by the Central Government, or in a Pakistan State or if paid outside Pakistan—the charge is debitable to the Central Government (Civil).

II. Pension sanctioned between 1st April 1921 and 31st March 1935 (both dates inclusive)—

(*a*) When the whole of the pensionary service of a Government servant other than an officer of the Civil Service of Pakistan or Pakistan Audit and Accounts service, has been rendered under the Central Government (including the Posts, Telegraphs and Telephones Department) the charge, other than that debitable to Railways or Defence, will be debited irrespective of the place of payment, *i. e.*, whether it is made in or outside Pakistan—

(*i*) to the Posts, Telegraphs and Telephones Department, provided the pensioner was at the date of retirement serving in that Department.

(*ii*) to the Central Government (Civil), provided the pensioner was at the date of retirement serving in a Department of the Central Government other than the Posts, Telegraphs and Telephones Department.

(*b*) If the pensioner, other than an officer of the Civil Service of Pakistan or Pakistan Audit and Accounts Service, has served both under the Central Government (including the Posts, Telegraphs and Telephones Department) and under one or more other Governments—

(*i*) the proportionate share debitable to the Provincial Government, in accordance with Rules 8 (*b*) (*iii*) and 18 will be debited to the Government concerned.

(*ii*) the proportionate share debitable to the Central Government under Rule 8 (*b*) (*iii*) will be regulated in accordance with II (*a*) above.

(*c*) In the case of an officer of the Civil Service of Pakistan or Pakistan Audit and Accounts Service, the amount debitable to the Posts, Telegraphs and Telephones Department will be determined on the length of service rendered in that Department.

III. Pensions sanctioned on or after 1st April 1935—

The pensionary charges will be distributed between the Posts, Telegraphs and Telephones Department and other Governments and Departments *mutatis mutandis* in accordance with the principles laid down in Rules 8—10, 12—14 and 18—19.

21. *Deleted.*

22. *Deleted.*

23. Notwithstanding anything in these rules ;

(1) any pension or portion of a pension which would under these rules have been debitable to the old province of Bombay *cum* Sind, if Sind had not been separated from Bombay, shall be adjusted as provided in paragraph 14 of the Second Schedule to the Government of India (Constitution of Sind) Order, 1936 ;

(2) in respect of officers of the joint cadre serving under it, Sind shall liquidate its liability for the pensionary charge in respect of such service by the payment of pension contribution to Bombay.

24. In the case of pensions divisible between the Central Government and one or more Provincial Governments the foregoing rules, in so far as they are applicable, are subject to the observance of the following convention which has been established between the Central Government and the Provincial Governments :—

(1) When a pension granted by a Government under its own rules is more generous than that admissible under the rules of another Government, the latter Government will bear only the proportionate share which would be admissible under its own less favourable rules. This principle will come into operation when there is a divergence in

the pension codes of two Governments, and a pension calculated under the normal working of one set of rules is more liberal than under the other set of rules. It does not take into account any concessions which may be allowed under the discretionary powers contained in the two sets of rules.

(2) When a pensionary concession other than the grant of a compassionate allowance or the condonation of a deficiency in qualifying service is granted by one Government under its own rules (irrespective of whether or not they are more liberal than the rules of another Government) that Government will bear the resulting increase in pension, unless any portion of the increasd liability has been accepted by the other Government or Governments affected. In the event of another Government agreeing to the grant of a concession, the share of the total pension debitable to each Government will be determined on the basis of the length of service under each.

These principles will not apply to military service in respect of any matter in regard to which special orders already exist—*e.g.*, paragraph 192-B of the Pension Regulations for the Army in India/Pakistan.

In respect of pensions divisible between themselves Provincial Governments have by mutual agreement adopted these principles.

NOTE 1.—In the case of a Government servant who has served partly under the Central Government and who retires on or after 2nd March 1938 under the Pension Rules of the Government of the Central Provinces and Berar before completing qualifying service of 30 years and is entitled under those rules to a retiring pension, the Central Government's share of his pension will be calculated according to the following formula :—

Central Government's share $\frac{A}{B} \times \frac{Y}{X} \times C$

when C=the total pension admissible,

A=the number of years of qualifying service under the Central Government,

B=the number of years' service which the Government servant would have rendered on attaining the age of 55 years ; or 30 years' service whichever is less,

X=the commutation value at the actual age (next birthday) of retirement, of the pension admissible (C) expressed as number of years purchase, and

Y=the commutation value of the pension admissible (C), expressed as number of years, purchase, at the age (next birthday) of the Government servant (*i*) at the date on which he would have completed 30 years' qualifying service *or* (*ii*) at the date on which he attains the age of 56, *i.e.*, age next birthday after the age of superannuation (assumed as 55 years for this purpose for all classes of Government servants) whichever would have come first.

For the purpose of calculating X and Y reference shall be had to the tables prescribed from time to time under Rule 7 of the Central Government's Civil Pension (Commutation) Rules.

This formula will apply only to retiring pensions of Government servants other than those to whome Article 465-A, Civil Service Regulations, would have applied if the Central Government pension rules were applicable.

NOTE 2.—In the case of a Government servant in Superior Service who has served partly under the Central Government and who retires on a retiring pension on or after the 1st April 1940 under the pension rules of the Government of former Sind before completing qualifying service of 30 years the Central Government's share of his pension will be calculated in accordance with the formula under Note 1 above.

In the case of such a Government servant who retires on a retiring pension after completing qualifying service of 30 years or more the Central Government's share of pension will be determined according to rule 279-A of the Bombay Civil Services Rules.

NOTE 3.—In the case of Government servants governed by the pension rules in the Bombay Civil Services Rules, the share of pensionary charges of the Central Government for the period of service rendered under that Government will be calculated under those rules.

25. For the purpose of determining the share of pensionary charges payable by two or more Governments, the service of the pensioner under the several Governments should be expressed in terms of months, 15 days or more being regarded as a month. When the share of pension debitable to a particular Government comes to less than a rupee, it should be neglected.

26. When an adjustment has to be made under these rules between two or more Governments, it may, except as provided in Rule 31, be made either by the payment in lump or in instalments of the commuted value of pension, or in accordance with any special arrangement which may be concerned between the Governments concerned. The system of lump sum adjustments of pensionary charges by payment of commuted value between the Central Government and Provincial Governments is not however to be applied to pensions which are subject to revision after retirement. In such cases the adjustments with the Governments concerned should be made as pensions are paid with reference to the actual amounts paid.

27. In adjusting pensionary charges between two or more Governments by payment of Commuted value, the tables of present values prescribed respectively for Officers of non-Asiatic and Asiatic Domicile under Rule 7 of the Civil Pensions (Commutation) Rules should be employed, unless the Governments concerned mutually agree to employ any other table.

(*a*) The table prescribed for Officers of non-Asiatic Domicile should be used in the case of—

(1) Civil Officers whose domicile at the time of their first appointment to Government service was non-Asiatic, and

(2) Officers of the Army, Medical corps and Navy, Departmental and Warrant Officers whose domicile at the time of their first appointment to Government service was non-Asiatic.

(*b*) The table prescribed for Officers of Asiatic Domicile should be used in the case of—

(1) Civil Officers whose domicile at the time of their first appointment to Government service was Asiatic, and

(2) Officers of the Army, Medical corps and Navy, Departmental and Warrant Officers (including Military Sub-Assistant Surgeons), non-Commissioned officers and men of the Army, whose domicile at the time of their first appointment to Government service was Asiatic.

(*c*) In respect of the portions of their pensions earned by periods of service under Provincial Governments or Civil departments of the Central Government, such other officers of the Defence Department whose pensions are governed by the Civil Service Regulations should be treated as civil officers for the purposes of clauses (a) (1) and (b) (1) of this rule.

28. The Defence Department's share of a divisible pension should in all cases, excepting those falling under Rule 31, be extinguished by credit of the commuted value of that share to Central (Civil) by debit to Defence, the adjustment being made as and when each case arises. This procedure will have the effect of converting the Defence Department's share of the divisible pension into one relating to Central (Civil) for all purposes and will not in any way affect the arrangement that may be agreed upon for the adjustment of pensions between the Central and Provincial Governments.

29. The provisions contained in the preceding rule will be applied conversely for the settlement of the civil shares of military pensions which are not subject to revision after retirement. That is to say the civil share of a divisible pension debitable to a province or to the Central Government (Civil) will be extinguished by credit of the commuted value of that share to Defence by debit to Central (Civil), the adjustment being made as and when each case arises. The Defence Account Officer will report periodically to the Provincial Accountant General the amount of pensions paid in respect of cases where the arrangement between the Central and the Provincial Governments concerned for the adjustment of pensions is with reference to actual payments. This report should also cover cases where a pension which has been adjusted as provided in this rule is subsequently transferred for payment in the United Kingdom.

30. Pensionary charges of Government servants who have served under the Posts, Telegraphs and Telephones Department and another Department of the Central Government (with the exception of the Railway Department) will, except in cases falling under Rule 31, be adjusted in the following manner. In the case of such a pension sanctioned on or after 1st April

1938, if the actual monthly pension payments are not made at the Post Office and the Government servant concerned was not borne on the cadre of the Posts, Telegraphs and Telephones Department at the time of retirement, the Posts, Telegraphs and Telephones Department will be debited with the capitalised value of the share of pension debitable to it according to the length of service rendered in that Department, and the entire pension will then become a charge against Central Government (Civil). In cases in which the actual monthly pension payments are made by the Posts, Telegraphs and Telephones Department that Department will be credited with the capitalised value of the share of pension which is debitable to the other Departments according to the length of service principle, and the entire pension will then become a charge on the Posts, Telegraphs and Telephones Department. These provisions apply also in cases where the pensions are divisible between the Crown Representative's Department and the Posts, Telegraphs and Telephones Department.

In cases where the pensions are divisible between the Posts, Telegraphs and Telephones Department and the Railway Department, the adjustment will be made on the basis of actual pensions paid.

31. The system of adjustment between Governments or Departments by payment of commuted value does not apply to pensions payable in England.

32. When a portion of a pension which is debitable to more than one Government is commuted by payment of the capitalised value of a portion of his pension to the pensioner, the amount commuted may be taken as being in absorption or reduction of the shares debitable to the different Governments in the order in which those shares rise from the least to the largest amount, except in the case of pensions paid by the High Commissioner for Pakistan in the U. K. where the amount commuted is taken first in absorption or reduction of the share debitable to Defence estimates.

Thus, if, out of a pension of Rs. 400 per month which is apportioned as follows :—

	Rs.
Government A	80
Government B	100
Government C	220

Rs. 100 is commuted, the commutation will have the effect of extinguishing the share of Rs. 80 debitable to Government A and reducing from Rs. 100 to Rs. 80 the share debitable to Government B.

The capitalised value of the amount commuted should, in such a case, be debited to Government A and B in proportion to the amounts by which their monthly shares of the pension have been reduced.

In respect of pensions which are divisible between the Central Government and a Provincial Government, the Central Government may authorise the debit to Central Revenues of the whole commuted value of a portion of the pension not exceeding the commuted value of the share of the pension debitable to it, if the Provincial Government concerned cannot find funds to meet the payment of its share of commuted value.

33. Commutations in respect of pensions adjustable between former Sind and Bombay, which are paid in India/Pakistan or by the High Commissioner in England will be divided into two portions according to the length of pre-separation and post-separation service of the Government servant, and the portion relating to the pre-separation service will be shared between Bombay and former Sind in the ratio of 85 : 15.

34. When the payment of a pension which was sanctioned after 31st March 1921 and paid outside India/Pakistan is transferred to India/Pakistan and the transfer involves the payment by one Government of a charge for which another Government is responsible under Rule 8 (b) (*i*), the adjustment of the charge will be effected in accordance with Rule 26. In the reverse case of transfer outside India/Pakistan of such a pension paid in India/Pakistan the classification of the payments made out of India/Pakistan will be the same as its was at the time of the transfer.

35. The allocation of pensionary charges of the officers and subordinate establishments of the Ecclesiastical Department will be as follows ;—

APPENDIX 3.

(i) With effect from the 1st April 1942 the Defence Services, the Civil and the Railway Estimates, will contribute towards these pensionary charges in accordance with rule 21 of the Ecclesiastical Charges Allocation Rules, 1940 ; an extract of the rule is given below :—

"21. Twenty per cent. of the expenditure incurred during a year on the pay including overseas pay and leave pay but excluding the allowances of (i) the Bishops of Calcutta and Bombay, so long as the present incumbents remain in office, (ii) Chaplains on the Indian Ecclesiastical Establishment and (iii) subordinate ecclesiastical (church and cemetery) establishments holding pensionable posts shall be taken as representing the charges.

Subordinate ecclesiastical (church and cemetery) establishment who are in receipt of the benefits of provident fund and gratuity in lieu of pension, shall be deemed to be holding pensionable posts for the purpose of this rule.

In respect of service rendered before the 1st April 1942, no recovery of pensionary charges will be made from the Defence Services and the Railway Estimates."

(ii) The pensionary charges in respect of pensions already sanctioned before the 1st April 1942, will continue to be allocated in accordance with the ordinary rules in this Appendix except that the incidence of pensions of Chaplains will be governed by the following rule :—

'Pensions of Chaplains sanctioned prior to the 1st April 1928 will be treated as a charge against the Defence Services Estimates if paid or adjusted in India/Pakistan and as a civil charge against Central Revenues if paid out of India/Pakistan and adjusted finally in the Home accounts ; provided that if a Chaplain rendered military service during the Great War, the portion of this pension corresponding to that services will be charged against Defence Services Estimates. Pensions sanctioned from the 1st April 1928 will be adjusted in accordance with the ordinary rule in this Appendix.'

V. Incidence of charges for Bonus in respect of Government servants who are employed on Bonus terms and who serve under more than one Government.

The Government to which a subscriber to a special provident fund originally belongs is primarily responsible for payment of bonus and interest on his subscriptions to the Fund, when the services of a subscriber to such a fund are lent to another Government, the borrowing Government may be required to pay the bonus contribution to the lending Government under such arrangement as may be settled between the two Governments concerned.

The recoveries from the borrowing Government shall be classified as reduction of charges under the major head "55—Superannuation Allowances and Pensions Donations to Provident Funds".

In the case of Commercial Departments or undertakings in which the payment of bonus to Special Provident Funds is debited to working expenses the recoveries should be adjusted as reduction of charge under the appropriate head of account concerned.

VI. Incidence of Government Contribution to Civil Service Family Pensions.

With effect from the 1st April 1937, the contribution payable by Government in respect of Civil Service Family Pensions should be allocated in accordance with the following principles :—

(1) Where the family pensions were sanctioned before the 1st April 1921, the liability for the Government share of the pension should be wholly central.

(2) Where the family pensions were sanctioned on or after the 1st April 1921, the allocation of the Government contribution should follow the allocation of the annuity of the officer in respect of whom the family pension is paid and no fresh allocation should be made in cases where the officers drew pension in undivided india but the family pensions were paid in England, or *vice versa.*

(3) In the case of an officer dying after 1st April 1921, without drawing pension the contribution should be allocated on the same basis as would be followed had the officer retired from service on the date on which he died.

NOTE 1.—The principles of clauses (2) and (3) also apply in the case of allocation of the donation of £ 250 payable to a female orphan on marriage, which is provided by Government under Rule 19 (2) of the Indian Civil Service Family Pension Fund Rules.

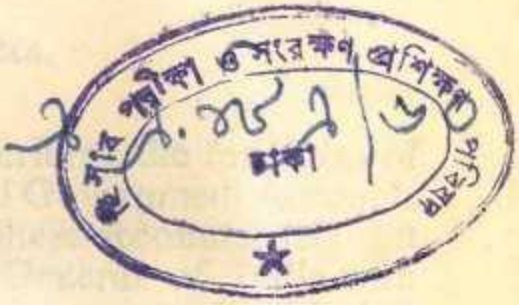
NOTE 2.—*Deleted.*

NOTE 3.—In respect of Civil Service of Pakistan officers who have served in Burma, retiring after 1st April 1937, the allocation of Government contribution to family pensions should follow the principles of clauses (2) and (3) above.

ACCOUNT CODE

Volume I

General Principles and Methods of Accounts



SECOND EDITION

(REPRINT)

Issued by the Comptroller and Auditor-General of Pakistan with the approval of the President of Pakistan.