



Joining Time

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9 JOINING TIME

9.1 Joining Time means the time allowed to a Government Servant in which to join a new post or to travel to or from a station to which he is posted. [FR. 9(10)].

9.1.1 Admissibility of Joining Time:

The joining time is granted to a Government Servant in order to enable him:

- a) to join a new post to which he is appointed while on duty in his old post
- b) to join a new post:

9.1.2 Joining Time on Appointment/Training

The Government Servants who hold substantive permanent posts (pensionable), who are appointed to the posts under the Government on the results of the competitive examination which is open to both Government Servants and others, are allowed the joining time and joining time pay.

9.1.3 Overstay of Joining Time

The overstay of joining time is willful absence from duty and may be treated as misbehavior for purposes of ER.15. No pay or leave salary is admissible after the expiry of the joining time as admissible under the rules.

9.1.4 Combination of Joining Time with Leave

Any kind of leave may be combined with joining time in accordance with Revised Leave Rules.

9.2 Calculation of Joining Time

9.2.1 The joining time of a Government Servant in cases involving a transfer from one station to another, neither of which is in a remote locality not easy of access, is subject to a maximum of 30 days. Six days are allowed for preparation and, in addition, a period to cover the actual journey calculated as follows:

- (a) A Government Servant is allowed-

For the portion of the journey which he travels or might travel	One day for each
By Air -- --	No. of days(s)
actually taken in the air journey	(one day).
By Railway -- --	--250 miles/400 km or any longer
- (b) A day is allowed for any fractional portion of any prescribed distance.
- (c) Travel by road not exceeding five miles to or from a railway station at the beginning or end of a journey does not count for joining time.



FR. 105-108.

- (d) A Sunday does not count as a day for the purpose of the calculations in this rules, but Sundays are included in the maximum period of 30 days.

9.2.2 For illustration if a Government Servant relinquished the charge of post at Islamabad on 8th December, 2007 (Saturday) to join his new post at Lahore (less than 400 KMs) and availed full joining time. He would be due to assumed duties of his new post at Lahore on 18th December, 2007 (Tuesday) (after availing 7 days joining time i.e 6 days for preparation plus one day for transit) as per following calculation:

Date	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th
Day	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue
Calculation of Joining Time	X	1	2	3	4	5	6	X	7	Joining Date

9.2.3 Other important rules made under FR 106

- (a) Not more than one day is allowed to a Government Servant in order to join a new post when the appointment to such post does not necessarily involve a change of residence from one station to another. A holiday counts as a day for the purpose of this rule. (S.R.293)
- (b) By whatever route a Government Servant actually travels, his joining time shall, unless a competent authority for special reasons otherwise order, be calculated by the route which travelers ordinarily use. (S.R.296)
- (c) If a Government Servant is authorized to make over charge of a post elsewhere than at its headquarters, his joining time shall be calculated from the place at which he makes over charge. (S.R.297)
- (d) If a Government Servant is appointed to a new post while in transit from one post to another his joining time begins on the day following that on which he received the order of appointment. (S.R.298)

Note:- A second period of 6 days for preparation should not be allowed in calculating the joining time of a Government Servant who appointed to a new post while in transit from one post to another.

- (e) If a Government Servant is appointed to a new post while on leave on full pay of not more than 120 days duration, his joining time will be calculated from his old stations or from the place in which he received the order of appointment, whichever will entitle him to the less joining time. (S.R.300)
- (f) Except in the case of joining time admissible under rules 294-A, a competent authority may in any case extend the joining time admissible under these rules, provided that the general spirit of the rules is observed. (S.R.301)

9.3 Pay and Allowances during Joining Time

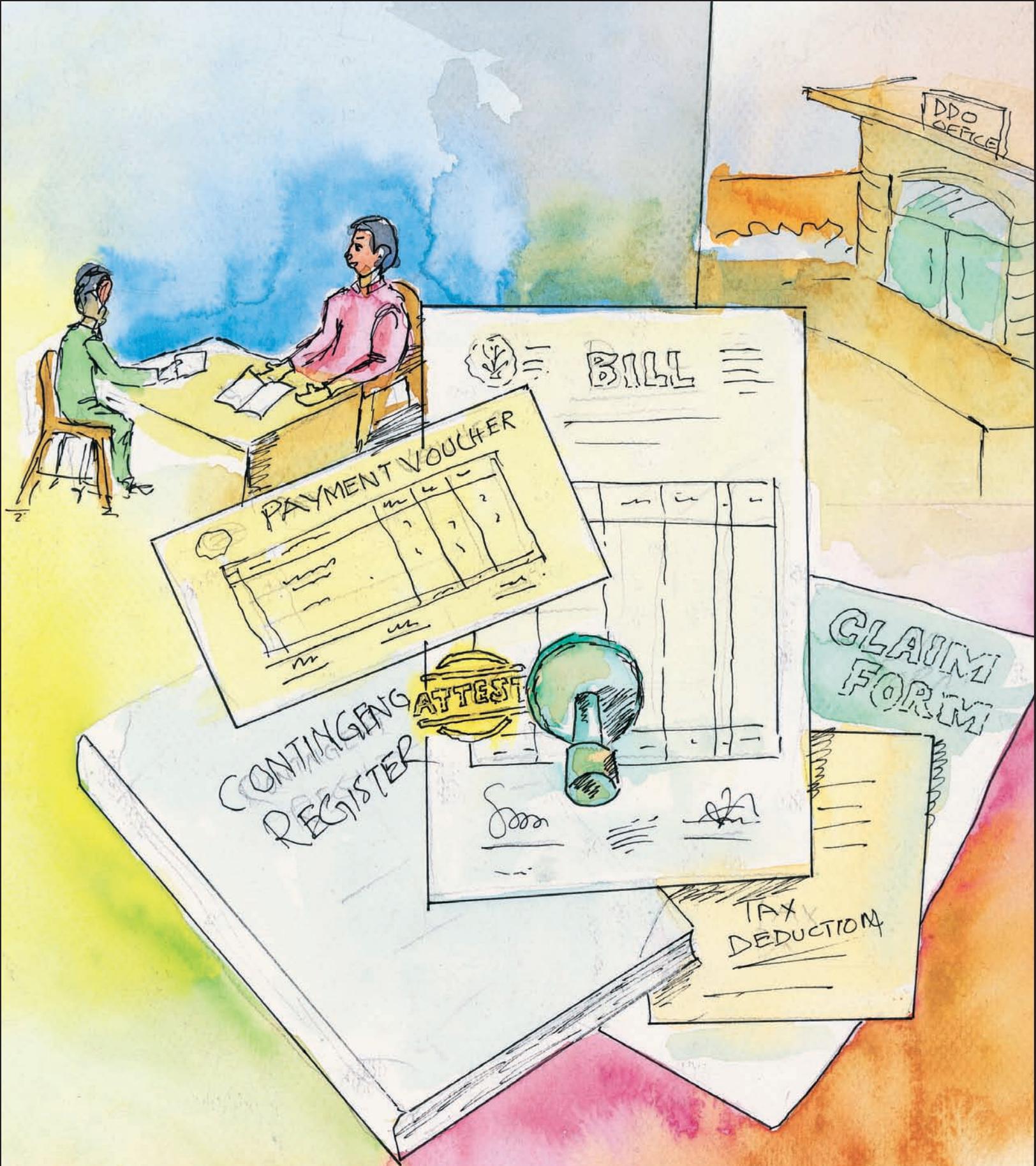
9.3.1 A Government Servant on joining time is treated as on duty and the joining time is regulated as under:-

- (a) If transferred to join a new post, while on duty in his old post, he is entitled to the pay which he would have drawn, had he continued in his old post or the pay which he will draw on taking charge of his new post, whichever is less.
- (b) No joining time pay is admissible on return from extraordinary leave, except the extraordinary leave, not exceeding 14 days in continuation of other leave.
- (c) For the joining time admissible from a specified station to and from a place in remote locality he would be entitled to the pay as though he was on duty in his post in remote locality. This holds good even in the case of a Government Servant, who is on straight transfer.

9.3.2 Miscellaneous Important Decisions

9.3.2.1 The following are important decisions under the rules referred to above:

- (a) No joining time, joining time pay and traveling allowance should be granted to a Government Servant who is appointed to a post, while on duty in his new post after termination of his employment by resignation or otherwise.
- (b) The joining time and traveling allowance of Military Officers in civil employment are governed by the civil rules.



Preparation and Submission of Claims

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10 PREPARATION AND SUBMISSION OF CLAIMS

The following general instructions regarding the preparation and form of vouchers should also be observed:

- (a) All vouchers should be prepared in printed forms, but where these are not available; they may also be prepared in type-written forms. These should be filled in ink or typewritten. Whatever forms be adopted, the vouchers must invariably be signed in ink. The amount of each voucher should as far as whole rupees are concerned, be written in words as well as in figures, and care should be taken to leave no space for interpolation.
- (b) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; and corrections or alterations in the orders of payment must be attested in the same way by the Treasury Officer. No documents bearing an erasure can be accepted, and payment drawn by Treasury Officers on the Bank should be attested by their signature.
- (c) The complete accounts classification as shown in the statement of appropriation communicated to him should be entered in the voucher by the Drawing Officer. Care should be taken not to include-“Other Allowances and Honoraria” in the same bills as those for “Pay of Officers” or “Pays of Establishment”.
- (d) Charges against two heads should not be included in one voucher. This does not apply to employee related expenses.
- (e) When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person. The Head of an Office may authorize any officer serving under him to sign a bill, voucher or order for him, communicating his name and specimen signatures to the treasury. This will not however, relieve the head of the office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.
- (f) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.
- (g) The authority under which deductions are made in a bill should be quoted.
- (h) Dates of payment should be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc.
- (i) When the Drawing Officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person.
- (j) Receipts for all sums must be stamped unless they are exempt from stamp duty under the rules issued under the Stamp Act i.e. receipts given by or on behalf of Government, receipts on cheques etc.
- (k) Erasures and over writings in any bill or voucher are absolutely forbidden: if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the setting his dated initials against each.
- (l) The pay of establishments which is treated as a contingent charge, should not be included in pay bills.
- (m) Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting special pay or a



- (n) new allowance; such bills can be presented at any time, subject to the conditions laid down in the Financial Rules. In case of bills of suppliers, the amount of which is too large to be paid from the imprest, these may be endorsed for payment to the party concerned direct.
- (o) Contingent Register: A register of contingent expenditure should be maintained. The various columns regarding detailed objects may be modified to suit the requirement of each department and office. The appropriation should be made in the contingent register regarding the date of payment and the name of payee, the No. of sub-voucher and the amount paid. Every entry should be initialed by the officer incurring the expenditure. In order to enable a disbursing officer to keep a watch over the progress of expenditure under each detailed head, a progressive total of all the months should be worked out immediately after the monthly total, from the commencement of the financial year up to the end of last expired month. Whenever money is required to be drawn for contingent expenditure whether to recoup the imprest or at the time of transfer of charge and in any case at the end of each month a red line should be drawn across the page of the contingent register, various columns should be added up and separate bills prepared for each kind of contingent expenditure. The entries in the bills, vouchers/sub-vouchers should be compared carefully with those of the contingent register and only then the bill should be signed and presented for payment.
- (p) Service Postage Stamps: For purposes of obtaining service postage stamps, and adjusting their value, a bill should be prepared in Form T.R. 34 (STR-33 in case of Province Punjab). This should contain acknowledgement of the drawing officer for the receipt of stamps indented for. The bill will be treated in the same way as if drawing the cash. The bill will be passed for payment by transfer by the Accountant General. Then it should be presented to the treasury, where the stamps will be issued and the amount will be entered in the list of payments crediting the value of the stamps in the same manner as if the cash was realized. (PFR.8, GFR.138, 298-317)

10.1 Due Date of Submission of Claims

- 10.1.1 For computerized payrolls, computer change statements may be submitted to the Accounts Office by the last date fixed by the concerned Accounts Office. The manual pay bills may be signed and presented five days (7 days in the case of Karachi, Rawalpindi, Islamabad and provincial Headquarters) before the last working day of the month to which they relate. In the following circumstances a Government Servant may be allowed to draw pay due for a part of the month and these bills may be passed for payment before the end of the month:-
 - (a) When a Government Servant is transferred to another audit circle or within the same audit circle to and from the P.W.D or Forest Department or from one P.W.D. Division to another.
 - (b) When a Government Servant finally quits service of the Government or goes on Foreign Service.
- 10.1.2 If the first two days of a month are public holidays and pay and allowances cannot be disbursed during those days, a competent authority may direct the payment on the last working day before the holidays of the non-gazetted Government Servants drawing pay and allowances. In other special cases, the Government may also relax the provisions of the above rules.
- 10.1.3 If the Eidul-Fitr, Eidul-Azha, the festivals of Dusserah, Diwali, Guru Nanak's Birthday, Easter Monday, Christmas or Parghat Day of Guru Balmik Swamiji falls within last ten days of the month, the pay and allowances of that month may be drawn in advance and disbursed to Government Servants belonging to the community observing the festival. The advance should not be disbursed earlier than five days before the date of festival. (FTR.217-219, PFR. 5.1-5.2)

10.2 Deductions and Recoveries from the Claims

- 10.2.1 The drawing officer in respect of the non-gazetted Government Servants and gazetted officers themselves are responsible to see that the deduction from the bills on account of subscription to the provident funds, Income Tax Ordinance, Benevolent Fund and Group Insurance etc, are made in accordance with the rules and regulations and Income Tax Ordinance. The same applies to account of House Rent.
- 10.2.2 The subscriber, if transferred to Foreign Service shall remain subject to rules of the funds in the same manner as if he was not transferred. (FTR.221-299, PSTTR. 4.17-4.19)

10.3 Attachments (Court and Debt) from the Pay & Allowances

- 10.3.1 When the pay of a Government Servant is attached by an order of a Court of Law, it is the duty of the officer receiving the court attachment order to see that proper deduction is made in satisfaction of such order from the pay of the Government Servant concerned. Only the pay of a Government Servant and

not any allowances can be attached. The maximum amount of attachment in a month will be the amount available after paying the salary to the Government Servant to the extent of first 100 rupees and one-half of the remainder, e.g., if the pay of a Government Servant is Rs.5000 he will be allowed to retain first hundred rupees plus 50 per cent of the remainder, viz., Rs.2450 and the balance of Rs.2450 can be attached. Any deduction on account of subscriptions to the Provident Fund, taxes on income and recoveries of advance, etc., will be made from the non-attachable portion of the Government Servant's salary. On an Attachment Order recovery can be made for a maximum period of 24 months. If there is another Attachment Order recovery will start after the expiry of 12 months from the last deduction on account of a previous Attachment Order.

- 10.3.2 The procedure for deductions on account of attachment will be that gross amount of pay and allowances are drawn on pay bill, the net amount after deducting the amount recoverable under the attachment order, will be disbursed to the Government Servant concerned. The authority making the deductions will remit the attached pay to the Court concerned. In such cases the audit officers generally records two pay orders on a bill (one in respect of the amount payable to the Government Servant concerned and the other in favour of the Court ordering the attachment and accordingly two separate cheques are issued). In case a judgment debtor does not sign his acquittance roll, if he is non-gazetted or abstaining from preferring a pay bill if he is gazetted officer in order to evade the payment of the attached amount, the Head of office or administrative officer concerned may draw the pay of judgment debtor in satisfaction of the attachment order and remit the amount to the Court concerned. The cost, if any, on account of the remittance to Court is deducted from the amount realized and only net amount remitted. (FTR.221 -299, PFR-5.9)

10.4 Deductions of Income and Sales Tax

10.4.1 Income Tax

Deductions of Income Tax from salary of the employee and supplies are required to be made at source from the claims/ bill i.e. the Account Office would issue cheque of net amount after deducting the Income Tax. The Accounts Office credits directly to the Income Tax head(s) and no separate cheque is issued for Income Tax amount as per present procedure. The rates of Income Tax notified by the FBR for the Income Tax year may be followed in letter and spirit. The rates of Income Tax deductions from Salaries and purchases/contingent claims, along with necessary details are annexed-vii.

10.4.2 Sales Tax

- 10.4.1.1 The Federal Board of Revenue has introduced, vide C.# ST&FE/PSC/117/2007/ 937 dated 2nd August 2007, a mechanism for the deduction of Sales Tax involved in the value of procurements made by Government / autonomous departments. In accordance with SRO. 660/(I)/2007 dated 30th June, 2007, all Government / autonomous bodies shall from henceforth function as a withholding agent and exercise powers of withholding sales tax in the ratios prescribed by Rules with effect from 1st July, 2007.

- 10.4.2.2 The notification and other instructions including detail of Income Tax deductions can also be accessed at www.fbr.gov.pk. All subject departments shall submit a monthly Sales Tax Return in any designated branch of National Bank of Pakistan.

- 10.4.2.3 Under the said rules, the Government departments have been authorized to function as withholding agents for collection of sales tax on taxable purchases made by them. For this purpose, the Accounts Offices are required to deduct at source an amount equal to (3%) shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him. The sales tax so deducted by the Accounts Offices is credited under the head of account "B02341-Salex Tax" in case of claims of Federal Government offices. In case of purchases by Departments under Provincial and District Governments, the Accountant General or the DAO, as the case may be, shall credit the amount deducted at source during a month to the head of account "G12777-Sales Tax Deductions at Source under Sales Tax Special Procedure Rules-2007". Cheques for the amount deducted will be prepared by the AG / DAO in the name of Collector having jurisdiction by contra debit to the head "G12777" and sent to the Collector by the 15th of the following month.

10.4.3 Responsibility of a Withholding Agent

- 10.4.3.1 Agent intending to make purchases of taxable goods, shall indicate in an advertisement or notice for this purpose that the sales tax to the extent as provided in these rules shall be deducted from the payment to be made to the supplier as per illustration given below:-

Value of taxable supplies excluding sales tax	Rs. 100
Sales tax chargeable @ 16%	Rs. 16
Sales tax deductible by the withholding agent	Rs. 3
Sales tax payable by the withholding to the supplier	Rs. 13 (i.e. Rs. 16-Rs. 3)
Balance amount payable to the supplier by the withholding agent	Rs. 113 (Rs.100+Rs.13)

10.4.3.2 All withholding agents shall make purchases of taxable goods from a person duly registered under the Sales Tax Act, 1990, provided that under unavoidable circumstances and for reasons to be recorded in writing, purchases are made from unregistered persons, the withholding agent shall deduct sales tax at 16% of the value of taxable supplies made to him from the payment due to the supplier.

10.4.3.3 A certificate showing deduction of sales tax shall be issued to the supplier by the withholding agent duly specifying the name and registration number of supplier, description of goods and the amount of sales tax deducted.

Government of Pakistan
Monthly Sales Tax Return for withholding agents

Withholding agents name & address		Period				NTN/FTN			
		[] [] [] [] [] []				[] [] [] [] [] []			
DETAILS OF SALES TAX DEDUCTED DURING THE MONTH (attach additional sheets if required)									
Sr.#	Name of Supplier	NTN	No. of Invoices	Total Sales Tax Charged		Sales Tax deducted			
TOTAL SALES TAX WITHHELD DURING THE MONTH									
Verification	I----- Holder of CNIC No----- in my capacity as----- certify that the information given above is/are correct, complete and in accordance with the provisions of the Sales Tax Act, 1990, and Rules and Notifications issued there under.								
	Date (dd/mm/yyyy)-----			Stamp -----		Signature-----			
Details of ST paid	Head of Account (in figures)-----		Amount		For Bank use	Amount Received (in words-----)			
	B02341- Sales Tax B02366- Sales Tax on Services					Bank Officer's Signature----- Bank's Stamp----- Date dd/mm/yyyy-----			

[C.No.3(3)-ST-L&P/07 (Pt)]

10.5 Duplicate Copies of Bills

- 10.5.1 If a bill is presented for payment, is duly passed for payment by the DAO / Treasury / Accountant General and is lost before the actual payment is made, the drawing and disbursing officer may submit a duplicate bill with the word “duplicate” prominently marked in red ink on the top of it. The following certificate should also be recorded on the bill:-

“Certified that no payment has been received against the original bill. I undertake to refund amount immediately, if payment is made against the original bill in future”.

- 10.5.2 The audit officer / treasury / bank after satisfying themselves that no payment was made against the original bill, pass the duplicate bill for payment.
- 10.5.3 Whenever any bill is prepared in duplicate or triplicate, only one copy of it should be signed in full and rest of the copies simply initialed. Only the copy signed in full should be presented for payment.

10.6 First Payment of Pay and Allowances

When a Government Servant presents his pay bill for payment for the first time, it should be duly supported by a medical certificate of fitness, if it is a fresh appointment or re-employment after resignation or forfeiture of past service. In other cases the pay bill should be supported by the Last Pay Certificate issued by the Treasury/Audit Office from which he last drew his pay. If a pensioner is re-employed, this fact should be stated in the bill. In all cases of transfer the responsibility of obtaining his Last Pay Certificate from the last disbursing officer rests upon the Government Servant himself.

(FR.10, TR. 230-231)

10.7 Refund of Overpayment

- 10.7.1 The head of an office is personally responsible for every pay drawn on a bill signed by DDO or on his behalf until he has paid it to the person entitled to receive it and obtained his receipt, duly stamped where necessary, on the office copy of the pay bill.
- 10.7.2 If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawl in the next bill, it being drawn a new when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of un-disbursed pay may, at the option of the Disbursing Officer, be retained for period not exceeding three months provided proper arrangements can be made for the safe custody of the sums retained. Pay must not, under any circumstances, be placed in deposit, so long as the drawing officer finds himself in a position to keep a proper watch over un-disbursed amounts, by a periodical examination of acquittance rolls and office copies of bills, it is necessary for him to keep a detailed account showing the amounts drawn from the treasury from time to time and their subsequent disposal. There is no object, however, to such an account being maintained in a subsidiary register if found convenient.
- 10.7.3 In case of other refunds for which cheques have been drawn, but not paid, for purchase of stores, TA advance and contingencies etc., the cheques may be got cancelled from the Accounts Office and Transfer Entry for deduct expenditure incorporated if accounts for the year are not closed. This process would reduce the expenditure and restore the budget to the extent which can again be drawn. The unspent / un-disbursed cash may be deposited under the head from which drawn before 30th June of that fiscal year, to deduct expenditure but after 30th June the amount, if it was drawn from the budgeted object heads (Consolidated Fund Payment) the un-disbursed amount should be deposited as recovery of overpayment.

(FTR.283, PFR-7.12, APPM-4.5.11)

10.8 Arrear Claims

- 10.8.1 A Treasury Officer cannot entertain the claim of pay and allowances of a Government Servant, if it has not been preferred within six months of their becoming due without an authority from the Accountant General. Similarly an Accountant General cannot audit a claim which is more than one-year old, unless he is authorized by a competent authority to investigate the claim.
- 10.8.2 The claims, which are more than three years old are time-barred and cannot be paid unless sanctioned by the FD. Normally all time-barred claims should be refused at the very outset, unless there are very strong reasons, such as, their effect on pension, or on adequate explanation of the circumstances beyond control of the claimant. The period would be counted from the date from which the payment was allowed to draw. For illustration if an employee is allowed of his move over from 1998 during 2007 his claim for arrears submitted during 2007 is not time barred.
- 10.8.3 Arrears of pay, fixed allowances or leave salary shall be drawn, not in the ordinary bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.
(GFR.123-126, FTR-276, PSTR-4.36)

Income tax and Sales tax deduction schedules are attached at Annex-VII.



Travelling Allowance

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11 TRAVELLING ALLOWANCE

[TA Manual, DDO Hand Book, Punjab Travelling Allowance Rates (PTAR)]

11.1 Definitions (TA)

11.1.1 Travelling Allowance means an allowance granted to Government Servant to cover the expenses, which he incurs in travelling in the interest of public service {(FR-9 (32)}. Travelling Allowance is kind of compensatory allowance granted to meet expenditure necessitated by the special circumstances in which duty is performed. Subject to the general rule, the amount of the allowance should be so regulated that it is not on the whole a source of profit to the recipient. (FR.9 (5), FR-44, PTAR-1.6)

11.1.2 Tour

Tour means absence on duty from the headquarters either within or with proper sanction beyond his sphere of duty. (SR.61, PTAR-2.1)

11.1.3 Transfer

Transfer means the movement of a Government Servant from one headquarters station in which he is employed to another such station either:-

- (a) To take up the duties of the new post, or
- (b) In consequence of change of his headquarters (SR-2 (18))

11.1.4 Pay

Pay means the amount drawn monthly by a Government Servant as basic pay (running), qualification pay, technical pay, special pay, personal pay and any other emoluments which may be specially classed as pay by the president. [(FR-9 (21) a (1)(ii) & (iii) PTAR-1.5(O)]

11.1.5 Family

Family means a Civil Servant's:-

- (a) Wife, or husband, as the case may be.
- (b) Legitimate children and stepchildren under 12 years of age.
- (c) Legitimate children and step-children [more than 12 years old but if residing with and wholly dependent upon him, and
- (d) Adopted child not subject to the following conditions:-
 - The Civil Servant has no legitimate or step-child of his own.
 - Prior approval of the Government is obtained for having adopted the child.
 - Government's liability will be restricted to one adopted child only.
 - Adopted child will cease to be a member of the family if after his adoption, the Civil Servant has a legitimate or step-child of his own; and
 - Adopted child is residing with and is wholly dependent upon him.

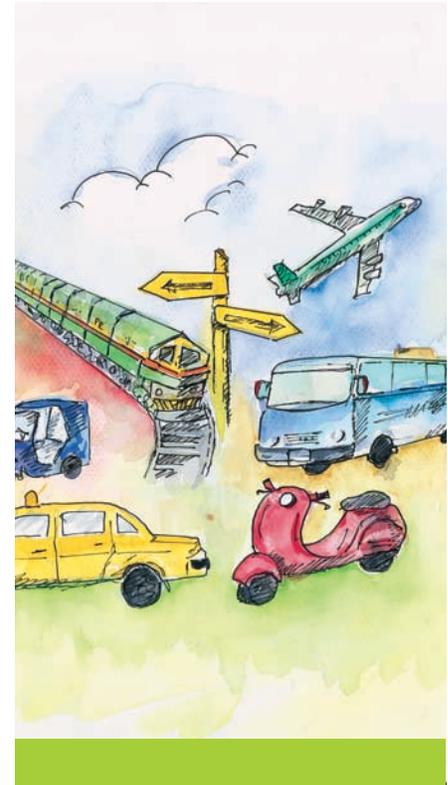
(Note: only one wife is included in the family of the Government Servant according to TA rules per of Federal Government. This condition is not applicable, however, in case of Punjab Government)

11.1.6 Head of Department

Head of a department means any authority whom Government may declare to be Head of a Department for the purpose of these rules. [(SR.2(10), PTAR-1.5(J)]

11.1.7 Day

Day means a calendar day beginning and ending at midnight, but an absence from headquarters which does not exceed 24 hours



reckoned for all purposes as not more than one day at whatever hours the absence begins or ends.
[(SR-2(7), PTAR 1.5(F)]

11.1.8 Headquarter

The headquarters and limits of the sphere of duty of a Government Servant are fixed and declared by a competent authority. As a general rule, and subject to any special orders to the contrary in particular cases, the headquarters are the head quarters of a Government secretariat/office to which he is attached, The headquarters of any other Government Servant are either the station which has been declared to be his home or, in the absence of such declaration, the station where the records of his office are kept.

[(SR 59 & 60 + para 2 & 3 part-II Appendix 3 of F

11.1.9 Transit Period

The period of absence from headquarters shall commence from the time of departure from his office or residence, as the case may be. The competent authority authorizing the tour will decide whether the Government Servant should proceed on temporary duty from his office or residence. The period of forced delays in transit will be treated as part of the total transit period.
[(SR - 70 (c) & (d) PTAR-2.37 (Note-2)].

11.2 Kind of Travelling Allowances and Admissibility

11.2.1 The following are the different kinds of Travelling Allowances which may be drawn in different circumstances by the Government Servants: - (SR - 21)

- (a) Permanent travelling allowance
- (b) Conveyance allowance
- (c) Mileage allowance
- (d) Daily allowance
- (e) The actual cost of travelling

11.2.2 Permanent Travelling Allowance

Subject to the conditions laid down in S.R 22-24 (PTAR-2.6) a permanent monthly travelling allowance may be granted by a competent authority to a Government Servant whose duties require him to travel extensively. Such an allowance is granted in lieu of all other forms of travelling allowance for journeys within the Government Servant's sphere of duty.

11.2.3 Conveyance Allowance

A competent authority under certain conditions may grant a monthly conveyance allowance to any Government Servant who is required to travel extensively at or within a short distance from his headquarters under conditions, which do not render him eligible for daily allowance. (PTAR 1.14)

11.2.4 Mileage Allowance

The mileage allowance is an allowance calculated on the distance travelled which is given to meet the cost of a particular journey (SR 29, PTAR-2.20). The journey between two places should be performed by the shortest of the two or more practicable routes or by the cheapest of such routes, if it is equally short. The shortest route is that by which a traveler can arrive at his destination most speedily by the ordinary modes of travelling. If a Government Servant has travelled by a route which is cheaper but not the shortest, he may be allowed mileage allowance for the route actually used.
(SR-30)

11.2.5 Mileage allowance is admissible from the residence of the Government Servant to the railway station or the airport or the sea/river/port as the case may be, at his headquarters and from the railway station or the airport or the sea/river port to the place of his temporary duty/residence at the out-station.

11.2.6 A Government Servant is required to travel by the class of accommodation for which travelling allowance is admissible to him. If he travels in a lower class of accommodate, he shall be entitled to the fare of the class of accommodation actually used (SR-32-A).

11.2.7 Daily Allowance

The daily allowance is a uniform allowance for each day of absence from headquarter and is intended to cover the ordinary daily charges incurred by a Government Servant in consequence of such absence. (SR-49, PTAR-2.36).

11.2.8 Daily allowance on domestic tours where stay for a night or more is involved will be admissible only for the night(s) spent at out stations.

11.2.9 Half daily allowance will only be allowed when absence from headquarters exceeds four hours and duty is performed beyond a radius of 10 miles/16 K.Ms.

11.2.10 Actual Expenses

As a general rule no Government Servant is entitled to be provided with means of conveyance by or at the expense of Government or to draw as T.A. the actual cost or part of actual cost of travelling except as otherwise provided in the T.A. Rules.

11.3 Travelling Allowance on Tour, Transfer and Retirement

11.3.1 TA on Tour: A Government Servant not in receipt of a permanent travelling allowance, draws travelling allowance for journeys on tour in the shape of daily allowance.

(a) Daily allowance may be drawn for any day on which a Government Servant reaches a point outside a radius of ten miles/16 K.Ms from his headquarters or returns to his headquarters from a similar point. Daily allowance on domestic tours, where stay for a night or more is involved will be admissible only for the night(s) spent at out stations. Half daily allowance will only be allowed when absence from headquarters exceeds four hours duty is also performed beyond a radius of 16 k.ms and overnight stay is not involved.

(b) Mileage Allowance

	Mode of Transport	Entitled Fare
a.	Rail/Air	Actual cost of ticket(s)
b.	Personal Car/Taxi	Rs.5 per K.M.
c.	Motor Cycle	Rs.2 per K.M.
d.	Public transport	Rs.1 per K.M.
e.	Bicycle/Animal back/on foot	Rs.1 per K.M.

(c) Hotel/Guest House Room Rent

A Government Servant who stays in a hotel, Inspection Bungalow/ lodge or a residential club shall, in addition to daily allowance, be allowed reimbursement of actual single room rent, subject to the production of receipts/vouchers upto the following maximum per day:-

- Localities where special daily allowance rate is admissible - three times the amount of special daily allowance.
- Localities where ordinary daily allowance rate is admissible - One and a half times the amount of ordinary daily allowance. [Finance Division O.M.No.F.2(1)/77, dated 29th April,1977, PTAR. 2.37(ii)]
- Federal Government Servants in BPS-20 and above are entitled to draw, in addition to above ceiling, fifty percent of the room rent charges which are in excess of aforementioned maximum ceiling.
- The term "actual single room rent" includes taxes, duties and service charges relating to the rent of a single room in a hotel. [Finance Division O.M.No.F.2(1)Rev.1/72, dated 31.5.1973]
- In case of non-availability of a single room the touring Civil Servant may be allowed to book a double room for his exclusive use provided the rent thereof does not exceed the maximum permissible limit for a single room.
- Two officials while on tour at the same station, may be allowed to book a double suit in a hotel and share it. In such a case, either of them shall jointly certify that separate single accommodation was not available for them and that each one of them is claiming not more than one half of the room rent restricted to each individual entitlement. [Finance Division O.M.No.1.2(19)Reg.9/78, dated 20.5.1978]

11.3.2 Travelling Allowance on Transfer (PTAR-3)

11.3.2.1 Transfer means the movement of a Government Servant from one Headquarters station in which he is employed to an other such station either:-

- (a) to take up the duties of a new post, or
- (b) in consequence of change of his headquarters.

11.3.2.2 However, no T.A. is admissible unless the transfer is for public convenience. A transfer at one's own request is not treated as a transfer, for the public convenience, unless the competent authority for special reasons to be recorded directs otherwise. (SR-114 read with SR-2(18))

11.3.2.3A Government Servant is entitled to the following:-

- (a) **Transfer Grant**
 Government Servant possessing a family. One month's pay
 Government Servant not possessing a family. Half month's pay
 (In case of Province of Punjab the transfer Grant is not entitled if the transfer is within same District)
- (b) **Mileage Allowance/Fare**
 Actual railway, air or steamer fare for the Government Servant and one or half fare for each member of the family may be drawn. (In province of Punjab a Civil Servant on his transfer to other station but within same District is entitled to draw two fares of the class of accommodation to which he is entitled in case of journey by rail and double the mileage allowance in case of journey by modes other than rail).
- (c) **Daily Allowance (Not Admissible to the employees of Punjab Government)**
- (i). One daily allowance at special rate is payable to the Government Servant for every 480 kilometers of road distance. In case of journey on transfer by air one daily allowance for each calendar day of the actual period taken in transit will be admissible
- (ii). Daily Allowance on arrival at the new place of posting: One daily allowance at the rate applicable to the station is payable in respect of the Government Servant and in respect of each member of his family above 12 years and one half of the full rate for every child above the age of 12 months, for the day of arrival at the new place of his posting.

(d) **Transportation of Personal Effects**

(i). The maximum of limit upto which personal effects can be transported at Government expense is as follows: -

Category of Government Servant	Kilograms	
	If possessing a family	If not possessing a family
Category-I	4500	2240*
Category-II	3000	1500
Category-III	1500	760
Category-IV	560	380

(ii). Cost of carriage of personal effects upto the maximum number of kilograms as in sub-para (i) will be allowed at the rate of Rs.0.008 per kilogram per kilometer from the residence of the Government Servant at the old station to his residence at the new station, irrespective of the mode by which the personal effects are carried

[SR-116 read with the Ministry of Finance (Regulation Wing) O.M. No.F.1 (1) Imp/2005 dated 01.07.2005].

* 2250 KG to employees of Punjab Government.

Calculation of luggage: K.Gs(upto entitlement) x KMs x .008

Transporting charges of Conveyance

- Motor Car Rs.2.00 per K.M

- Motor Cycle Rs. 1.00 per K.M.

(iii). A Government Servant may draw the actual cost of transporting, subject to not exceeding the expenditure for EVR at owner's risk conveyance and horses on the following scale:-

Category of Government Servant	Scale allowed
Category-I	Motor Car or Motor Cycle
Category-II	Motor Cycle or a Motor Car
Category-III	One Motor Cycle or a bicycle
Category-IV	A bicycle

- (iv). A member of a Government Servant's family who follows him within six months of the date of transfer or precedes him by not more than one month may be treated as accompanying him. If any member of the family travels from a place other than the old station of the Government Servant, travelling allowance may be allowed to him provided it does not exceed the railway fare from old to the new station. For the purpose of this rule, the category of a Government Servant should be determined with reference to the facts on the date of journey. Where travelling allowance is claimed for the members of the family their number, relationship and ages should be mentioned, in the T.A bill. {(SR-116(b)(iii)}

11.3.3 Journey on Retirement or Termination of Employment

A Government Servant is allowed T.A. to the extent specified below, in respect of the journey from the place of his last posting to his home town, performed during leave preparatory to retirement or on or after retirement.

- (a) Actual fare by rail or steamer of the class of to which he was entitled immediately before his retirement for himself and for each member of his family. For journeys by road between places not connected by rail or steamer, mileage allowance will be allowed.
- (b) Cost of transportation of personal effects to the extent admissible to him immediately before retirement for journeys on transfer.
- (c) Cost of transportation of personal car or motor cycle or scooter shall however be calculated by road and restricted to the distance by the practicable route. (Finance Division O.M.No.1-2(1)Rev.1/72 dated 20.12.72)
- (d) Transfer Grant to the extent admissible on transfer from one station to join duty at an other station. (Finance Division O.M. No.1.2(1)Imp-1/77, dated 26.7.78)
- (e) Advance payment for expenditure as at (a) above shall be made and be treated as final payment.
- (f) The home town shall be determined according to entries pertaining to the permanent address of the Government Servant in his service record. (Finance Division O.M.No.1.2(1)Rev.1/72, dated 20.12.72)
- (g) A Civil Servant who did not avail himself of the concession of retirement.T.A. during leave preparatory to retirement may do so within six months after the actual date of his retirement.
- (h) The T.A in all these cases will be granted as on tour, but no daily allowance is admissible for halts on the journeys. (SR-153)

11.4 Tables of Rates and Categories of Employees

Rates of Daily Allowance w.e.f. 01.07.2005

BPS	Special Rate Per Day (Rs.)	Ordinary Rates Per Day (Rs)
01-04	200	125
05-11	220	155
12-16	365	280
17-18	640	500
19-20	825	625
21-22	1000	700

Transportation of Personal Effects (KG)

Category of Government Servant	If possessing family	If not possessing a family
Category-I	4500	2240*
Category-II	3000	1500
Category-III	1500	760
Category-IV	560	280

Gradation of Government Servants for Purpose of Travelling Allowance (Punjab)	
Category-I	Civil Servants in BPS- 17 and above Accommodation of the highest class by whatever name be it called
Category-II	Civil Servants in BPS- 14 to 16 (Punjab -BPS -11 to 16) per KM AC lower (special) if travelling on a line which does not provide AC lower (special) the next lower class
Category-III	Civil Servants in BPS- 11 and 13 (Punjab -BPS -03 to 10) AC lower (ordinary) if travelling on a line which does not provide AC lower (ordinary) the next lower class
Category-IV	Civil Servants in BPS- 1 to 10 (Punjab -BPS -01 to 02) Lowest class by whatever name be it called

* 2250 In Case of Punjab Government (PTAR)		
Calculation of luggage charges KG (as per entit.) X KMs (distance) x 0.008		
Mileage Allowance		
S #	Mode of Transport	Entitled Fare
(a)	Rail/Air	Actual
(b)	Personal Car/Taxi	Rs. 5.00 per KM
(c)	Motor Cycle	Rs.2.00 per KM
(d)	Public Transport	Rs.1.00 per KM
(e)	Bicycle, animal back	Rs.1.00 per KM
Transporting Charges of Conveyance		
Motor Car	Rs.2.00 per KM	
Motor Cycle	Rs.1.00 per KM	

11.5 Misc. TA Rules

11.5.1 Mileage allowance is admissible from the residence of the Government Servant to the railway station or the airport or the sea/river/port as the case may be, at his headquarters and from the railway station or the airport or the sea/river port to the place of his temporary duty/residence at the out-station.

11.5.2 Journey by Air The travel by air means journeys performed in the machines of public air transport companies regularly plying for hire. It does not include journeys performed by private aeroplanes nor air taxis (SR - 48-A).

Travel by air is permissible on tour or transfer:

- (a) In the case of an officer of first category, at his discretion.
- (b) In any other case, where a competent authority certifies that air travel is urgent or necessary.
- (c) Those who are not authorised to travel by air, if they perform an air journey on tour, are entitled to travelling allowance as if they had travelled by rail, road or steamer. (PTAR-2.33)

11.5.3 In case of transfer if a government servant and his family travel in their own car he can draw actual railway fare for himself and one or half for each member of his family. In that case transportation charges for car will not be admissible.

11.5.4 The travelling allowance of a Civil Servant who is promoted or reverted or is granted an increased rate of pay with retrospective effect, should not be revised in respect of the period intervening between the date of promotion, reversion or increase in pay. In case of TA bills not presented or audited before the promotion is ordered the Audit Officer should recognize the retrospective effect of the order.

11.5.5 TA Advance on Tour and Transfer

- (a) TA Advance on Tour The advance on tour is directly booked as expenditure of the office under the detail object head "A03805-TA". If funds are not available under this head then TA Advance on tour can not be paid.
- (b) TA Advance on Transfer The Government Servant may be paid advance of TA on transfer as admissible under the rules. (PTAR-6.11)
- (c) The above advances on transfer are sanctioned by a head of office or any other authority empowered in this behalf. In case of transfer to any other office or Government from where he is paid from the general revenues / expenses of his pay and TA advance are to be booked his new office. However advance are to be paid through previous office and Accounts Offices of both the station's settle this expenditure through "F02119-OB Advance (Civil)" in case of transfer within same Government. Where transfer (from one station to another station) of the employee involves change of Government as well as Accounts Office, the debit of TA & Pay advances would be raised under one of the appropriate head out of following detail objects:-
G05116-Inter District Government Account*
G05114-Adjusting Account between Federal & District Governments*
G05106-Inter Provincial Settlement Account.
G05107-Adjusting account between Federal & Provincial Governments.
(* presently these two heads are not operated by the DAOs / AG)
- (d) Pay Advance on Transfer from one Station to another A Government Servant under orders of transfer may be allowed advance of pay not exceeding one month's substantive pay. The advance pay would be recorded in (3) installments at new station of his posting. (PTAR-6.11)



*Fixation of Pay And Pay /
Service Verification*

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12 FIXATION OF PAY AND PAY / SERVICE VERIFICATION

(SRs, DDO Hand Book, Notification of FD, Chapter-IV of CSR-Punjab)

The fixation of pay is within the competence of a Local Government, except that if the personal pay is allowed to a Government Servant on certain considerations, the pay of the Government Servant cannot be so increased as to exceed the pay sanctioned for this post. (F.R. 19)

12.1 Pay Fixation on Initial Appointment

12.1.1 On first appointment to a post The pay of a Government Servant is fixed at the minimum of the time scale of the post.

12.1.2 Premature Increments In case of first appointment fixation of initial pay can be done by grant of not more than six premature increments subject to the conditions:

- (a) In cases of persons recruited through the Federal Public Service Commission (FPSC) premature increments should be granted on the recommendations of the FPSC and in consideration of the fact that suitable persons of requisite qualifications are not available on the minimum pay of the post.
- (b) No premature increment should be granted in cases of adhoc appointments in anticipation of FPSC recommendations.
- (c) In posts where recruitment is not made through FPSC premature increments should be granted only after the appointing authority certifies that suitable persons of requisite qualifications are not available on the minimum of the sanctioned pay scale of the posts. [Item 16 of Annex-II to the M.O.F.O.M.No.F1(5) R-12/80, dated 11.3.1981 and F1(7) R-12/81, dated 14.10.1981]

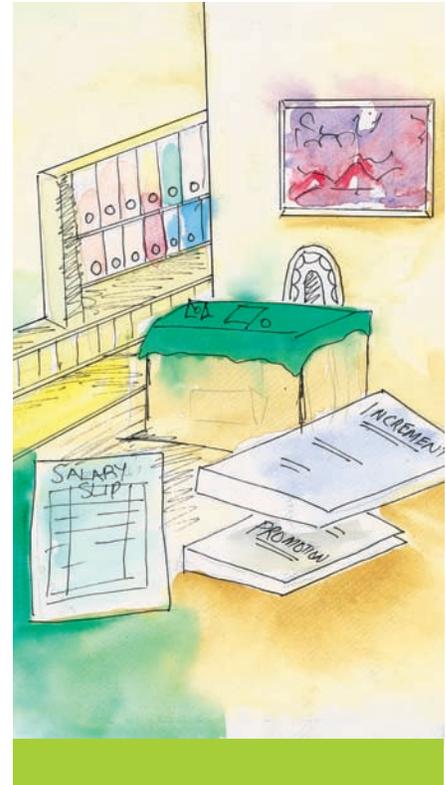
12.1.3 Protection of Pay On appointment, through proper channel, from one department (having regular / pensionable services) to other or one government (Federal, Provincial or District) , to other government the pay of the employee is protected and fixed as per following procedure:

On appointment in the same pay scale the employee will retain the same pay and period of previous service during the current increment would also count for annual increment.

In case of appointment from lower to higher pay scale, the pay will be fixed just like case of regular promotion i.e. after allowing premature increment after next stage on appointment in a office of a Federal Government. If the appointment is in an office of the Provincial or District Government of Province Punjab then fixation would be made at next stage and premature increment would not be allowed.

If such appointment is made from higher to lower pay scale, the pay will be fixed at immediate lower stage and difference between previous and new pay will be granted as Personal Pay which would be absorbed in the pay on earning of increment or other enhancement in the pay.

The protection of pay is also admissible to contract employees who apply, through proper channel, in terms of S & GAD OM Wing # DS (O & M) 5-3/2004/Contract (MF), dated 2nd August, 2007.



[F.R. 22(b)]

12.2 Annual Increment

- 12.2.1 The increment in a time-scale is drawn as a matter of course, unless it is withheld by the competent authority as a disciplinary measure due to misconduct or unsatisfactory work. (F.R. 24)
- 12.2.2 Annual increment is allowed in a pay scale on 1st December each year provided duty period, during the period under increment (1st December - 30th November) is at least six months in that pay scale or higher pay scale.
- 12.2.3 Conditions of service for increments (F.R. 26):- The service in a post on a time-scale counts for increments as follows:
- 12.2.3.1 All duty in a post on a time-scale and periods of leave other than extraordinary leave count for increments in that time-scale.
- 12.2.3.2 If a Government Servant holds lien or a suspended lien against a post, the service in another post, whether in a substantive or officiating capacity, service on deputation counts for increment in that post.
- 12.2.3.3 If a Government Servant officiating in a post or holding a temporary post in a time-scale is appointed to officiate in another post which does not carry pay less than the pay of his original post, his service in the higher post shall count for increments in the lower post. This also covers the case of a Government Servant who might not actually have been officiating in the lower post at the time of his appointment to the higher post.
- 12.2.3.4 Foreign Service counts for increments in the time-scale of the post in Government service on which the Government Servant holds a lien or a suspended lien.
- 12.2.3.5 Following are the important decisions having a bearing on the calculation of increments: -
- The joining time counts for increment in the same post.
 - The period of training will count towards increment in the time-scale of the post.

12.3 Increment During the Year of Retirement

Increment during the year of retirement has been allowed to be included in the emoluments reckonable for pension if the Civil Servant retired during the period 1st June to 30th November. This increment is allowed only when all the conditions for the drawl of increment including minimum qualifying service of 6(six) months in the relevant pay scale are fulfilled.

12.4 Annual Increment as Personal Pay on Reaching Maximum of Pay Scale

All those Government Servant who exhausted the relevant pay scale (reached the maximum of their PS) are entitled to draw annual increment, as Personal Pay, subject to having six months service in respective PS, from 1st December 2005. The amount of personal pay on this account will not be reduced but treated as part of Pay Scale for the purpose of fixation of pay, pension etc. The rate of such increments over and above the maximum of basic pay will also be revised on revision of pay scales.

(FD OM # F1(6)/Imp/2005 , dated 13th October 2006)

12.5 Fixation and Presumptive Fixation on Promotion

- 12.5.1 In cases where an employee, before reaching the maximum of a basic scale of pay, is appointed to another post on a higher basic scale of pay between 2nd June and 30th November of a calendar year may, at this option, get his pay in the higher scale re-fixed from 1st December of that year of promotion with reference to his presumptive pay on that date, in the pre-promotion scale.

[Ministry of finance O.M. No.F3(2)Gaz-Imp-1/75, dated 14.10.1975]

- 12.5.2 The above benefit of re-fixation of pay is also admissible when a Government Servant has already reached the maximum of his pay scale and increment is to be allowed as personal pay in terms of Finance Division OM # F-1(6) Imp/2005, dated 13 October, 2006.

[Finance Division O.M. No.F3(1)R-2/2006-01, dated 23.01.2007]

- Occasions on which Fixation of Pay is made with One Premature Increment after Allowing Next above Stage
In the following cases, pay of a Government Servant is fixed at next above stage + one pre-mature increment, but not beyond the maximum of scale. If his pay in the old scale is less than the minimum of his new scale, the pay will be fixed at a stage which is not lower than the minimum of the new scale, and also gives a benefit of more than one increment in the new pay scale. A simpler method would be to add, one increment of the higher new scale to the Government Servant's pay in the old scale and fix the pay in the new scale at a stage above the total so arrived at. However, where benefit of next stage and premature increment is

- admissible in the same pay scale, the pay is fixed by granting two increments.
- (a) Promotion from lower to higher post in the higher pay scale.
 - (b) Promotion to higher post in the same pay scale to which a Government Servant has already reached by way of move-over.
 - (c) Award of Selection Grade to the same pay scale to which the Government Servant has already moved-over.
 - (d) Appointment to higher post/pay scale, where previous pay is (pension able service) protected.
 - (e) Appointment on acting charge basis to higher post in the higher pay scale.
Only next stage in case of Punjab Government.
Period of acting charge appointment does not count for earning of annual increment until completion of the prescribed length of service. However, the Government Servant may opt for re-fixation of pay on 1st December each year with reference to his presumptive pay on that date in the pre-appointment scale. In Punjab Government correspondence stage, if there is no equal stage then next stage.
- (b) Occasions on which Pay is fixed only on the Next Stage
 - (a) Move-over to the next higher pay scale.
 - (b) *Up-gradation of post along with its incumbent.
 - (c) Promotion in the same pay scale which a Government Servant is already holding by way of selection grade.
 - (d) Promotion to higher post where the Government Servant is already drawing pay in the pay scale higher than the pay scale of the post to which he is promoted (e.g. moved-over pay scale followed by Selection Grade).
*corresponding stage or next stage if there is no equal stage in the higher pay scale

12.6 Combination of Appointment

- 12.6.1 The combination of appointments in terms of ER.49 should be made as a temporary measure and should not ordinarily be made for a period of more than 6 months and additional remuneration as special allowance should not exceed an amount equal to 20% or Rs.6000 whichever is less. In case of additional charge of lower post, the remuneration will not exceed @ 10% or Rs.3000 whichever is less. When an officer is appointed to hold additional charge of an equivalent post, it will not be necessary to obtain the approval of the Central Selection Board. The Ministry / Department concerned may make such an appointment in consultation with the FD which comes under preview of Selection Board. But when an officer is appointed to hold current charge of a higher post for a period exceeding two months, the approval of Selection Board is necessary.
(FD O.M No.26(13)/63-AI, dated 2nd July, 1964)

12.6.2 Some important instructions are as under:-

- (a) The work of the vacant post, as far as possible, be distributed among more than one Government Servants of the same status and designation available in the Ministries/Division/Departments.
- (b) Where the distribution of the work among more than one Government Servant is not feasible, the charge of the vacant post may be entrusted, in its entirety, to another Government Servant. This arrangement should not be made for a period less than one month and should not exceed three months and it should be allowed with specific approval of the Secretaries / Additional Secretaries / Heads of Attached Departments / Heads of Department not below BPS-21. However, it may be extended by another three months with the approval of next higher authority.
- (c) Immediately on the expiry of six months of the full additional charge of the particular vacant post, the post shall be treated as having been abolished and its duties automatically becoming part of the normal duties of the other existing posts of the same category in the Divisions / Departments concerned.

12.7 Current Charge / Pay of Higher Post

- 12.7.1 In current charge appointment cases where a vacancy in a higher post occurs and it is considered impossible for good reasons to make arrangements for day to day work of that post to be carried on otherwise, the current charge of the duties of that post may be given temporarily, with the approval of the authority competent to make appointments to the said post, to the senior most officer in the cadre present at the place or in the organization where the vacancy may have occurred if he is otherwise fit and eligible for promotion.

12.7.2 In Province Punjab instead of 20% pay on holding current charge appointment the temporary fixation of pay to the pay scale of higher post is granted and pay of the employee is fixed just like promotion case by allowing one pre-mature increment over and above the next stage as laid down in the S&GAD letter No. SOR-I (S&GAD) 16-32/94. The period of current charge should not be more than one year and posting of a regular officer should be made within one year.

(a) Appointment on Acting Charge Basis

In accordance with Civil Servants (Appointment, Promotion and Transfer) Rules a Civil Servant can not be promoted on regular basis to posts carrying BS.18 to BS.21 before completion of prescribed length of service in the lower Basic Scale(s) as per following detail:

Sr.No	Description	Prescribed Length of Service
1	Posts in BPS-18	5 Years of Service in BS-17
2	Posts in BPS-19	12 Years of Service in BS-17 and above
3	Posts in BPS-20	17 Years of Service in BS-17 and above
4	Posts in BPS-21	22 Years of Service in BS-17 and above

(promotions in BPS-22 from BPS-21 are made without any restriction of length of service when promotion is required to be made against a vacancy for which all other conditions are fulfilled except length of service, the appointment on acting charge basis would be allowed, instead of regular promotion, till the time the incumbent complete the requisite length of service period subject to following conditions:

- (a) The Civil Servant will assume full duties and responsibilities of the post and exercise all statutory administrative and financial powers vested in the regular incumbent of the post.
- (b) The pay of the Civil Servant in higher Pay Scale would be fixed just like regular promotion. The service rendered on Acting Charge basis in the scale applicable to the post shall not count for purposes of drawl of increment. It will, however, count towards increments in the scale of pay held immediately before appointment on Acting Charge basis therefore, the Acting Charge appointment holder get his pay re-fixed on presumptive basis, as on 1st December.
- (c) In the event of regularization of promotion, after completion of the prescribed length of service, no further benefit in pay fixation is admissible.
- (d) The case for appointment on acting charge appointment would be processed/done and recommended/approved in the same manner by the DPC/SB as in case of regular promotion.

12.8 Pay Fixation on Imposition of Penalties

12.8.1 The future occurrence of the increment(s) can be stopped in accordance with E&D Rules. For example if a penalty of stoppage of 2 increments was imposed on 15th September, 2005 the employee would not earn increment falling on 1st December, 2005, 1st December, 2006. On 1st December, 2007 the employee would earn one increment plus restoration of above two with held increments. In case demotion, the pay of the employee can not be fixed more than the maximum of the lower pay scale and personal pay is also not permissible in such case of reversion due to disciplinary measures.

12.8.2 The major penalties of reduction to a lower rank/post or time scale or to lower stage in the grade can also not be imposed permanently under FR-29. Such punishments should, therefore, be for a specific period.

(Auditor General's office letter No.582-NGE-I/91-73, date)

12.9 Pay Fixation and Pay Verification by Accounts Offices

12.9.1 Pay of the employee (non-gazetted) on appointment, promotion, revision of scales and earning of annual increment etc. is done by the office concerned and pay verification, on revision of scales only, is carried out by the concerned Accounts Office (AG/DAO).

12.9.2 Service verification of the employees is required on annual basis by recording following certificate in the service book:

"Service verified up to..... (date) from (the record from which the verification is made)

Note: The verification of service referred to above should be in respect of all service qualifying for pension

(a) **Verification of 25 years Qualifying Service**
Government Servants can be retired on completion of 25 years qualifying service. It is accordingly necessary to ensure that when the career of a Government Servant is reviewed he should have actually, completed 25 year qualifying service. The prescribed proforma should be filled, in each case relating to a Government Servant and should be sent to the Audit Officer concerned so that Part-II of the proforma is filled by the Audit Officer and transmitted back to duly verified, to the administrative authority concerned. This exercise should be undertaken well in advance of the date on which the Government Servant would complete 25 years qualifying service, so that the formal certificate of the Audit Office is available to the competent authority in time, if it decides to retire the Government Servant. The orders of the competent authority regarding the retirement of a Government Servant should be passed only after the receipt of the formal certificate from the Audit Officer concerned as in Part-II of the proforma.

(b) **FORM OF CALCULATION OF 25 YEARS QUALIFYING SERVICE**

Part-I

(To be completed by the office/department in which the Government Servant is serving)

1. Name of Government Servant.
2. Father's name.
3. Nationality
4. Post held.
5. Date of Birth.
6. Date of commencement of service.
7. Date of completion of 25 years qualifying service.
8. Details of calculation of 25 years qualifying service:-
 - a) Length of service, including interruption, etc (No.7-8)
 - b) Add:
 - i. Military service, if any, which has been allowed to count as qualifying for pension.
 - ii. Any other addition to qualifying service.
 - c) Total Length of Service (a) + (b).
 - d) Deduct:--
 - i. Extraordinary leave.
 - ii. Suspension not treated as duty or leave.
 - iii. Periods of break in service.
 - iv. Service rendered before break if break not condoned.
 - v. Service forfeited by resignation.
 - vi. Unauthorized absence
 Total (i) to (vi) =
 - e) Net qualifying service.
(c-d)

Head of Office / Department
PART-II

FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE

Calculations contained in Part-I have been checked. Length of qualifying service accepted in Audit.
OR

Reasons for difference, in any, between this and the length of service worked out by the Department.

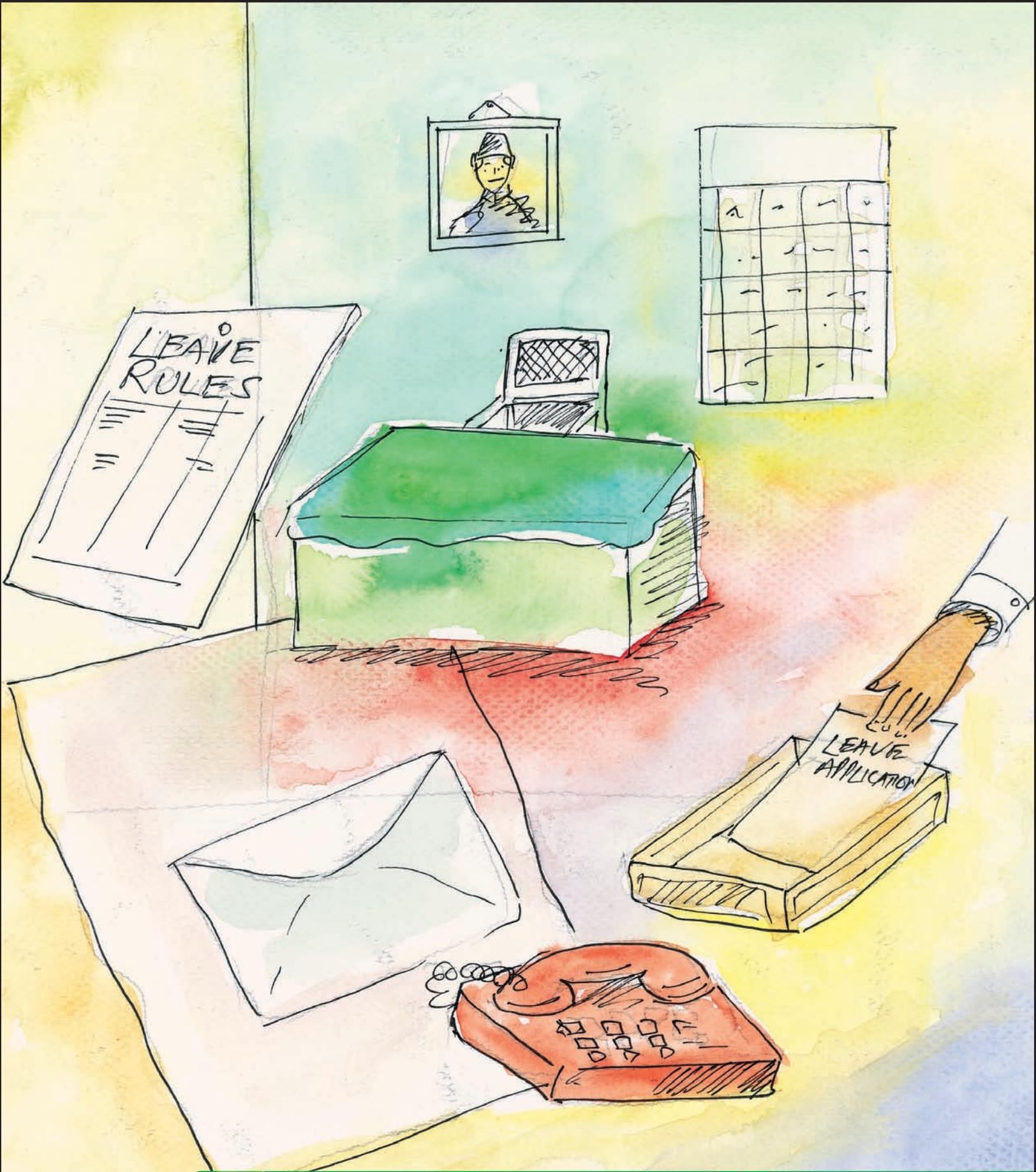
Assistant Accountant General
Accounts Officer

Tables of Pay Fixation are placed at ANNEX-VIII and a sample Last Pay Certificate is given at ANNEX-IX

HOUSE RENT ALLOWANCE						GPF RATES	
Small Cities 30%			Big Cities 45%			2008	
BPS	2007	2008	BPS	2007	2008	BPS	@
01	743	891	01	1114	1337	01	130
02	759	911	02	1139	1366	02	230
03	785	942	03	1177	1413	03	250
04	810	972	04	1215	1458	04	270
05	834	1002	05	1251	1503	05	290
06	858	1029	06	1287	1544	06	305
07	882	1059	07	1323	1589	07	320
08	917	1100	08	1375	1649	08	340
09	956	1146	09	1433	1719	09	365
10	989	1187	10	1483	1780	10	395
11	1029	1235	11	1544	1852	11	415
12	1089	1307	12	1634	1960	12	720
13	1161	1394	13	1742	2090	13	780
14	1230	1476	14	1845	2214	14	850
15	1305	1566	15	1958	2349	15	925
16	1515	1818	16	2273	2727	16	1050
17	2463	2955	17	3695	4433	17	1380
18	3228	3873	18	4842	5810	18	1780
19	4920	5904	19	7380	8856	19	2350
20	5837	7004	20	8755	10505	20	2715
21	6470	7764	21	9704	11646	21	3025
22	6017	8304	22	10379	12456	22	3330

MEDICAL ALLOWANCE	
EFFECTIVE FROM	Rate
1/6/1991	60
1/11/1995	90
1/12/2001	160
1/7/2002	210
1/7/2005	425
1/7/2008	500

Con.Allowance	
BPS	Rate
01-04	680
05-10	920
11-15	1360
16-19	2480
Integrated Allowance	
**PM	Rs. 150



Leave Rules and Leave Account

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13 LEAVE RULES AND LEAVE ACCOUNT

(Leave Rules 1980 (Federal), 1981 (Punjab) and 1979 (NWFP))

13.1. Casual Leave

Casual Leave is not treated as absence from duty and the pay of the Government Servant is not intermitted. The grant of casual leave is always subject to condition that it does not cause evasion of the rules regarding date of reckoning pay & allowances, charge of office, commencement and end of leave and return to duty. The maximum period of casual leave admissible during a calendar year is 20 days (25 days in case of Provincial & District Governments). Any balance of casual leave not availed of lapses with the end of year. The casual leave cannot be combined with any other type of leave or joining time.

13.2. Leave Rules

13.2.1. These rules may be called the Revised Leave Rules, 1980 (Punjab Leave Rules 1981, NWFP, Leave Rules-1979)

13.2.2. When Leave Earned: All service rendered by a Civil Servant qualifies him to earn leave in accordance with these rules, but shall not be earned during the period of leave (except during C.L and Quarantine Leave).

13.2.3. Earning and accumulation Leave: A Civil Servant shall earn leave only on full pay which shall be calculated at the rate of four days for every calendar month of the period of duty rendered and credited to the leave account as "Leave on Full Pay". Duty period of fifteen days or less in a calendar month being ignored and those of more than fifteen days being treated as a full calendar month for the purpose.

13.2.4. Civil Servants in Vacation Department:

13.2.4.1. When he avails himself of full vacation in a calendar year at the rate of one day for every calendar month of duty rendered.

13.2.4.2. When during any year he is prevented from availing himself of the full vacation-----as for a Civil Servant in a non-vacation department for that year, and

13.2.4.3. When he avails himself of only a part of the vacation as in (a) above plus such proportion of thirty days as the number of days vacation not taken bears to the full vacation.

Illustration

A Civil Servant in Vacation Department did not avail half of vacation during a calendar year he earned 30 days LFP during that year as per following detail:

Leave earned (one for each calendar month)	= 12
Leave earned on account of un-availed vacation $(48-12) \times 1/2$	= 18
Total LFP earned	= 30 days

13.2.5. Leave to be Applied, etc., in terms of days: Leave shall be applied for, expressed, and sanctioned, in terms of days.

13.2.6. Reasons need not be Specified, etc: It shall not be necessary to specify the reasons for which leave has been applied so long as that leave is due and admissible to a Civil Servant. Leave applied for on medical certificate shall not be refused; provided that the authority competent to sanction leave may, at its discretion, secure a second medical opinion by requesting the Civil Surgeon / Medical Board to have the applicant medical examined.

13.2.7. Leave when starts and ends: Leave may commence from the day following that on which a Civil Servant hands over the



charge of his post and may end on the day preceding that on which resumes duty. The weekly or gazetted holidays which fall in immediate before the commencement and after the leave period are “prefixed” and “suffixed” on request of the applicant and are not counted in the period of leave taken.

- 13.2.8. Recall from Leave, etc: If a Civil Servant is recalled to duty compulsorily with the personal approval of the head of his office from leave of any kind that he is spending away from his headquarters, he may be granted a single return fare plus daily allowance as admissible on tour from the station where he is spending his leave to the place where he is required to report for duty. In case the Civil Servant is recalled to duty at headquarter and his remaining leave is cancelled, the fare then admissible shall be for one way journey only. If the return from leave is optional, the Civil Servant is entitle to no concession.
- 13.2.9. Overstayal after Sanctioned Leave etc: Unless the leave of a Civil Servant is extended by the head of his office, a Civil Servant who remains absent after the end of his leave shall not be entitled to any remuneration for the period of such absence, and without prejudice to any disciplinary action that may be taken against him, double the period of such absence, shall be debited, against his leave account such debits shall, if there is insufficient credit in the leave account, be adjusted against future earning.
- 13.2.10. Any type of Leave may be Applied: A Civil Servant may apply for the type of leave which is due and admissible to him and it shall not be refused on the ground that another type of leave should be taken in the particular circumstances, for example, a Civil Servant may apply for extraordinary leave for leave on half pay even if leave on full pay is otherwise due and admissible to him, or he may proceed on extraordinary leave followed by leave on half pay and full pay rather than that on full pay, half pay, and without pay.
- 13.2.11. Combination of Different Types of Leave, etc: One type of leave may be combined with joining time or with any other type of leave otherwise admissible to the Civil Servant; provided that leave preparatory to retirement shall not be combined with any other kind of leave.
- 13.2.12. Civil Servant on Leave not to Join Duty without Permission before its expiry: Unless he is permitted to do so by the authority which sanctioned his leave, a Civil Servant may not return to duty before the expiry of the period of leave granted to him.
- 13.2.13. Leave Due may be Granted on Abolition of Post etc: When a post is abolished, leave due to the Civil Servant, whose services are terminated in consequence thereof, shall be granted without regard to the availability of a post for the period of leave. The grant of leave in such cases shall so long as he does not attain the age of superannuation, be deemed automatically to have also extended the duration of the post and the tenure of its incumbent.
- 13.2.14. Pay during Leave: A Civil Servant shall be entitled to the leave pay at revised rate of pay if a general revision in pay of Civil Servant takes place or an annual increment occurs during the period of leave of the Civil Servant.
- 13.2.15. Relaxation of Rules: The Government may in a case of hardship, relax all or any of the provisions of these Rules, provided that such relaxation shall not be less favourable to any benefit available to a Civil Servant under these Rules.

Table-Variou Kind of Leaves

KIND OF LEAVE	AMOUNT OF LEAVE	REMARKS
Leave on Full Pay	120 days at a time	120 on domestic affairs +180 with medical certificate +365 on medical certificate (once in entire service)
Leave on Half Pay	No limit so long it is available One LFP will be debited for 2 days LHP Extraordinary Leave (EOL) - Up to 2 years when service is less than 10 years - Up to 5 years when service is 10 years or more	o Extra ordinary leave is granted without pay & Allowances o No effect on seniority o Such period is taken as non-qualifying service period for pension and increment etc. o After availing EOL, this leave can not be converted into any other kind of leave (LFP or LHP etc)
Recreation Leave	15 days once a calendar year	Leave account is debited by 10 days and conveyance allowance is also deducted for 10 days
Leave not due	- 90 days -up to 5 years service - 365 days when service is more than 5 years	o Off set against the leave to be earned in future o 365 days in entire service o May be converted into half pay
Special leave	130 days to female Civil Servant on death of her husband	Out side leave account

Maternity leave	- Up to 90 days - 45 days before and 45 days form date of confinement	Out side leave account up to 3 times this limit is not applicable in Vacation Department
Disability leave	Up to 720 day to the Civil Servant who injured in performance of official duties	o Out side leave account o First 180 day on full pay and Remaining on Half pay
Leave Ex - Pakistan	Extra title when leave is availed in a foreign country	The conditions of the kind of leave e.g. LFP, LHP or EOL would apply
LPR (Leave Preparatory to Retirement)	- 365 days - No limit for bs-21 & 22 officers in Federal Government	25 year service or 59 years age
Quarantine leave	- Nature of extra CL - 21 days to 30 days - Leave is earned during this kind of leave	o In consequence of infectious disease o Forced leave
Study leave	- Up to two years* in entire service - A period of 12 months of study leave at one time be regarded a suitable maximum in entire service - Within or outside Pakistan - Should not ordinarily be granted if service is less than 5 years - A study allowance shall be granted - Ordinarily Civil Servant shall bear the expenses of traveling & fees etc	o On half pay** o Service counts for pension & promotion o On applying retirement without returning, the study leave will be debited to leave account. If there is no balance, period would be treated as EOL

* The period of study leave may be extended to four years on the merit of each case for obtaining Doctorate in terms of FD (Govt. of Punjab) Notification # FDSR-II-2-124/06 dated 1st March, 2007.
**Full pay on study leave has been allowed to the Government Servant, who is admitted in the Ph.D course vide Govt. of Punjab No.FD SR-II-2-42/88 dated 10th September, 2007.

13.3 Leave Preparatory to Retirement (LPR) and Encashment of LPR Leave Preparatory to Retirement

- 13.3.1 The maximum period upto which Civil Servant may be granted leave preparatory to retirement shall be upto 365 days.
- 13.3.2 It may taken on completion of 25 years of qualifying service and subject to availability, either on full pay, or partly on full pay and partly on half pay, or entirely on half pay, at the discretion of the Civil Servant.
- 13.3.3 This officer of BPS-21 or BPS-22 who, on or after 19.02.1991, opts to retire voluntarily after he has completed 25 years of service qualifying for pension may be granted LPR equal to the entire LFP at his credit or till the date of superannuation. Such LPR shall not be converted into leave on half pay.
- #### Encashment of Leave Preparatory to Retirement
- 13.3.4 If in case of retirement on superannuation or voluntary retirement on completion of 25 years qualifying service (30 years in case of Federal Government) a Civil Servant cannot, for reasons of public service, be granted leave preparatory to retirement duly applied for in sufficient time, he will in lieu thereof be granted Lump-sum leave pay for the leave refused to him subject to a maximum of the hundred and eighty days leave on full pay.
- 13.3.5 Such leave can be refused partly and sanctioned partly but the each compensation shall be admissible for the actual period of such leave so refused not exceeding one hundred and eighty days.
- 13.3.6 The payment or leave pay in lieu of such refused leave may be made to the Civil Servant either in lump-sum at the time of retirement or may, at his option, be drawn by him month-wise for the period of leave so refused.
- 13.3.7 For the purpose of lump-sum payment in lieu of such leave, pay, basic pay and all other emoluments termed as pay and "Senior Post Allowance" will be included in "Leave Pay" so admissible.
- 13.3.8 In case of Civil Servant on leave preparatory to retirement dies before completing one hundred and eighty days of such leave, his family shall be entitled to lump-sum payment equal to the period falling short of one hundred and eighty days.
- 13.3.9 A Civil Servant may on superannuation or 30 years (25years in case of Federal Govt.) qualifying service, be allowed to encash his leave preparatory to retirement if he undertakes in writing to perform duty in lieu of the whole period of three hundred and sixty-five days or lesser period, after 30 and 25 years so that total service including un availed LPR is 31 and 26 years respectively, which is due and admissible.
- 13.3.10 Encashment of L.P.R upto 180 days will be admissible to a Civil Servant who renders 31 years (26 in case of Punjab Govt.) or more qualifying service and who seeks voluntary retirement on three month's notice in treating the last year of his service (including the notice period) as duty performed during L.P.R.
- 13.3.11 A Civil Servant who does not exercise the option within the specified period shall be deemed to have opted for encashment of L.P.R.

13.3.12 If any other kind of leave including E.O.L. is taken during the last 12 months by a retiring Government Servant, who opts for encashment of L.P.R. the period of such leave will be reduced from 180 days or lesser period for which the encashment is allowed. If at any time during such period leave is granted on account of ill health supported by medical certificate or performance of Hajj, the amount of cash compensation on account of leave pay shall be reduced by an amount equal to leave pay for half the period of leave. For illustration, if an employee avail (40) days leave on medical grounds or performance of Hajj, encashment of LPR would be reduced by 20 days.

13.3.13 The Civil Servant shall submit the option to the authority competent to sanction leave preparatory to retirement, who shall accept the option and issue formal sanction for the payment of cash compensation.

13.3.14 Formula to calculate the encashment of LPR

$$\frac{*180 \times 12 \times \text{Last pay drawn}}{365}$$

* Or lesser number of days as admissible under the rules.
[Auditor General of Pakistan letter #.204 /Reg.I/13/C/85/kW , dated 25th May 1999]

Exercise (Encashment Of LPR)					
Date of retirement.....		06-01-2008		180-30	
BPS- 01-07-2007.....		20,060 (Pay)		=150 days	
" 1-12-2007		20,835 (Pay)		Leave at credit is for 305 days, therefore, encashment would be reduced by 30 (60/2) days. Payment for 18 days would further be reduced on account of leave for 36 days on medical grounds	
Availed 36 Days leave on MC		23/11/ 2007 to 28/12/2007			
Leave at credit		305 days			
On Lump sum Basis					
=	$\frac{150-18}{365} \times 12 \times 20835$	90418			
On Month to Month Basis					
Month	Rate	Calculation	Amount	Calculation Of period	
Jul-07	20,060		-	Jul-07	0
Aug-07	20,060	20060x23/31	14883.23	Aug-07	23
Sep-07	20,060	20060x1	20060.00	Sep-07	30
Oct-07	20,060	20060x1	20060.00	Oct-07	31
Nov-07	20,060	20060x*26/30	17385.33	Nov-07	30
Dec-07	20,835	20835x*17/31	11425.65	Dec-07	31
Jan-08	20,835	20835*5/31	3360.48	Jan-08	5
Total			87,175	Total	150

*Encashment reduced due to medical leave

13.4 Encashment of Leave in Case of In-Service Death

13.4.1 In case a Civil Servant dies while in service or is declared permanently incapacitated for further service by a Medical Board, while in service, lump-sum payment equal to full pay upto one hundred and eighty days out of the leave at his credit shall be made to his family or to the Civil Servant as the case may be. If credit is less than 180 days the payment would be made upto the leave credit subject to maximum for 180 days only.

13.4.2 In addition to above in Province Punjab, pay of four (4) months would be paid to the family of the deceased Government Servant is paid vide #FD SR-1-3-2/99 dated 1st July, 2007.

13.5 Deduction of Conveyance during Leave

No conveyance allowance is allowed to the employees, who are entitled to draw the same due to their posting in big cities, while on leave of any kind, except casual leave. The conveyance allowance for 15 days. Recreation Leave is deducted for 10 days as debit of this kind of leave (15 days) is only for 10 days.

13.6 Maintenance of Leave Account

The leave is earned for 4 days for a calendar month, therefore, individual calendar month should be counted to calculate the leave earned in accordance with Revised Leave Rules instead of old method. For illustration leave for the duty period 20th October to 15th December, 2007 works out to 4 days only days because duty period in both the incomplete calendar months of October and December is less than 16 days, whereas in accordance with old method applicable prior to Revised Leave Rules the leave earned will be 8 days i.e. incorrect. A leave account, in the prescribed format, is annexed.

A sample Leave Account is given at ANNEX-X



Procedure Regarding Operation of Vehicles

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14 PROCEDURE REGARDING OPERATION OF VEHICLES

Maintenance of Record

The following registers have to be maintained for each official vehicle namely:

Vehicle Log Book:

A bound register in the following prescribed form shall be maintained as the vehicle Log Book by the Officer-in-Charge of the official vehicle which shall form a permanent historical record of the vehicle including all brief description accidents etc. during its life which shall be entered therein.

14.1 Log Book

Annexure-B

LOG BOOK (OUTER COVER)

Vehicle No.

Vehicle Log Book Department of

PART - I Specification (Page)

1. Engine Number.
2. Chassis No.
3. Year of Manufacture
4. Type of Body.
5. Seating Capacity
6. Number of Cylinders.
7. Horse Power
8. Petrol Tank Capacity (Main / Reserve)
9. Tyres

{	Size	
	Front	Pressure
	Rear	

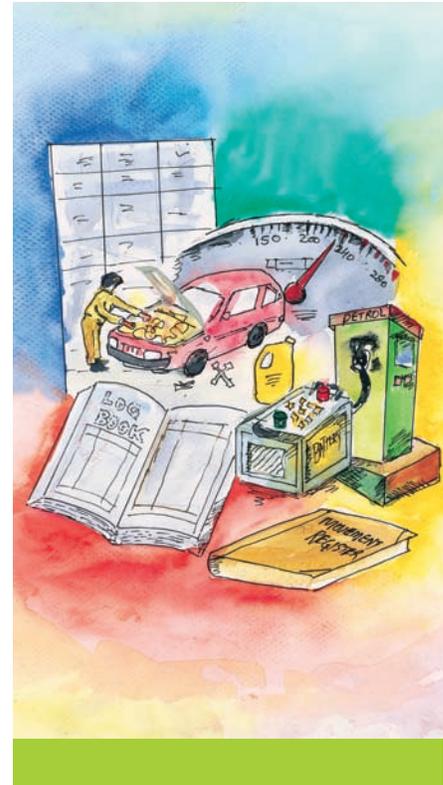
Signature of officer who certified
correctness of the above entries

PART- II ---Transfers (2 pages)

Date of Transfer	Signature of officer and the name of Deptt. by which transferred	Signature of Officer and the Name of Depptt. by whom received	Date
1	2	3	4

PAR III ---Summary of Repairs Executed and Purchases made (20 pages)

Date in Workshop Out	Particulars of Repairs, executed, Cost of repairs	Contingent vouchers number	Signature of Officer-in-Charge Staff Car
1	2	3	4



PART-IV Records of Petrol and Mileage (40 pages)

Date & Month	Opening balance in tank on the first day of the month	No.of liters of petrol obtained	Vouchers No. and date	Balance in tank or the last day of the month	Total petrol consumed during the month columns 2+3-5
1	2	3	4	5	6
	15	35			50
		40		5	35
Total	15	75		5	85

Opening age/Kilometer reading	Closing milage Kilometer reading	Mileage Kilometer per formed druing the month	Average mileage/kilo- meter liter of the month	Signature of the officer- in-Charge of Staff Car	Remarks
7	8	9	10	11	12
10000	10850	850	10		

14.2 Movement Register

A Movement Register is to be maintained in the prescribed form and shall remain in the custody of the vehicle's driver. On the cover of this register shall be indicated the name of the Department, the number of vehicle, the designation of the Officer-in-Charge with his office telephone number. A copy of these information shall also be pasted inside the Movement Register.

Date	Time from 8 to	Name & design. of the officer	Detail of journey i.e. from to	Purpose of journey i.e. private or official	Meter reading before journey	Meter reading after journey	Milleag e/ Kilometer covered	Signature of the officer	Remarks shown in 1. Petrol Issued 2. Carse nt for servicing etc. 3. Any other events.
1	2	3	4	5	6	7	8	9	10

Note:The Movement Register would be bound and its pages numbered.

- PART-I Specifications-Details should be copied from the registration book of the vehicle.
- PART-II Transfers-Entries should be made under this part when a particular vehicle is transferred permanently or temporarily to any other Department or Office and also from one officer-in-charge to another.
- PART-III Summary of Repairs-The details of periodical repairs as well as other repairs including normal servicing and recharging of battery are entered under this part.
- PART-IV Petrol Account and Record of Mileage-Petrol and Average account of kilometers/mile per liter on the last day of each month are recorded under part-IV.
- PART-V Record of tyres and tubes and other consumable stores (apart from petrol) connected with the car e.g. dusters, chamois leather, etc. are entered in this part.
- PART-VI Schedule of vehicle tools and equipment

14.3 Requisition / Duty Slip
REQUISITION SLIP FOR STAFF CAR
PART - I

A staff car is required for on From to for going to in connection with official/private business.

Signature of the Requisitioning (Officer)
 Officer-in-Charge (Transport)

PART II ----- To be used in Transport Section Government Transport Duty Slip
 Staff Car No.....with Mr.Driver, is directed to report for duty to
aton for.....

Signature of Officer-in-Charge

PART III ---- To be completed by the requisitioning Officer
 Released at placetime on Actual kilometer reading at
 the time of release.

Signature of the Requisitioning Officer

EDEMAND OF STAFF CAR FROM CENTRAL POOL

- (a) Serial Number.....
 - (b) Date of Registration.....
 - (c) Designation of Officer and name of the office requiring the Pool Car.....
 - (d) Date and Time at which required.....
 - (e) Period for which required.....
 - (f) Purpose for which required.....
 - (g) Signature of the official registering the demand.....
 - (h) Registration number of Pool Car Provided.....
- Signature of driver detailed on duty

14.4 Misc Rules

14.4.1 Details of Journey to be given

14.4.1.1 The details (specific places from which and to which journey is performed) and purpose (whether official or otherwise) of each journey shall be stated in the Movement Register maintained for the purpose.

14.4.1.2 For cars detailed on official duty beyond municipal limits and details of point to point duties shall be recorded.

14.4.2 Entries in Movement Register to be Signed: The Movement Register shall be personally signed by the officer using the staff car except that where the Private Secretary attached to the Officer is in Grade 16 or above, he may sign the Movement Register on behalf of the officer.

14.4.3 Checking of the Movement Register

The officer-in-charge shall ensure that the staff car in his charge is not misused or neglected by the driver and that the petrol of the staff car is not wasted. He shall scrutinize the Movement Register at least once a fortnight to see that all journeys made were properly authorized and that avoidable journeys were not made by the staff car. The officer-in-charge shall also record a certificate of checking in the Movement Register in the following form under his full signatures:-

"I have examined all the entries since this register was last checked and have no observations to make except the following:-

- 1.
- 2.

Signature
 Designation of the Officer
 Date

14.4.4 Definitions

- (a) "Officer-in-Charge" means an officer nominated by a Department to be responsible for the proper maintenance and utilization of the vehicles.
- (b) "Official Duty" or "Official Business" means a journey performed in the public interest from office or residence to a place where the presence of the employee is required for official work and back.
- (c) "Pool Car" means a staff car maintained by a Department in the Central Pool.
- (d) "Operational Vehicle" means a motor vehicle used by the staff of a technical department for operational duties.
- (e) "Staff Car" means motor vehicle of any type maintained for use in connection with official business.

14.4.5 Administrative Arrangements

14.4.5.1 Each office having a staff car shall detail an officer to be called 'officer-in-charge' who shall be responsible for the proper utilization and upkeep of the car and the maintenance of records of the staff car.

14.4.5.2 Each staff car shall immediately after its purchase, be registered by the designation of the Officer-in-Charge of the office for which it has been purchased and it shall not be required to be insured.

14.4.5.3 A trained licensed driver shall be engaged for the staff car and garage accommodation shall be arranged.

14.4.5.4 Officer-in-Charge of the Department may allow an officer to use the staff car for private purposes in exceptional circumstances on payment as per prescribed rates and the overtime allowance of the Driver, if any.

14.4.5.5 The use of staff cars may be permitted to cashiers for journeys from office to bank or treasury and back whenever they are required to handle Government money.

14.4.5.6 The use of staff car shall not be allowed to an officer who is in receipt of conveyance allowance under Supplementary Rule 25.

14.4.5.7 Entitled Officers who forego the car maintenance allowance shall be permitted to free use of staff car for official and private purpose subject to the following conditions:-

- (a) Only one staff car shall be used both for official as well as private use.
 - (b) Such staff car shall not be used during earned leave, leave preparatory to retirement, or any other kind of leave except casual leave and medical leave up to one month.
- 14.4.6 Details of Journey to be given
- 14.4.6.1 The details (specific places from which and to which journey is performed) and purpose (whether official or otherwise) of each journey shall be stated in the Movement Register maintained for the purpose.
- 14.4.6.2 For cars detailed on official duty beyond municipal limits details of point to point duties shall be recorded.
- 14.4.7 Entries in Movement Register to be Signed: The Movement Register shall be personally signed by the officer using the staff car except that where the Private Secretary attached to the Officer is in Grade 16 or above, he may sign the Movement Register on behalf of the officer.
- 14.4.8 Unclaimed Entry in Movement Register: An unsigned entry in the Movement Register shall be treated as private journey and shall be chargeable as per prescribed rates.
- 14.4.9 Staff Car Driver: Staff Cars shall be driven by the authorized official drivers who will always be in the livery officially issued to them. However, entitled officers possessing a driving license may drive the staff cars allotted to them in the absence of authorized staff car drivers.
- 14.4.10 Overtime Allowance to Drivers: The staff car drivers shall, for duty performed beyond office hours be entitled to an overtime allowance at such rate as may be allowed by the Government from time to time.
- 14.4.11 Areas within which Staff Cars are to be used: The staff cars shall be used for duty within the Municipal and Cantonment areas of the city where they are maintained and shall not be used for long distance tours save in exceptional circumstances and in the case of journeys made by the State Guests or the Members of Foreign Delegations visiting Pakistan provided that:-
- (a) A minister, minister of state, advisor and any other dignitary or office holder may use the staff car beyond the municipal limits.
 - (b) A secretary/additional secretary or other competent authority may permit the official use of staff car beyond municipal limits for reasons to be recorded in writing.
 - (c) The private use of staff car beyond municipal limits by government officials, including the entitled officers, may be permitted only on payment.
- 14.4.12 Instructions for Staff Car Drivers: The driver of each staff car shall observe the following instructions namely:-
- 14.4.12.1 He shall be responsible for:-
- (a) The proper upkeep and cleanliness of the staff car
 - (b) Petrol consumption
 - (c) Careful driving
 - (d) Taking precautions against accidents
 - (e) Accession for servicing
 - (f) Repairs
 - (g) Avoidable damage to the staff car; and
 - (h) Ensuring the road worthiness of the vehicle before proceeding on duty and repairing or getting repaired any fault or mechanical defect.
 - (i) Prescribed speed limit should strictly be observed.
- 14.4.12.2 He shall always be in possession of his valid driving license, registration papers, tax token and a copy of the Highway Code in his staff car.
- 14.4.12.3 He will not smoke while driving.
- 14.4.12.4 He will ensure that the staff car is not loaded beyond its prescribed capacity.
- 14.4.12.5 He will get himself medically checked up for general fitness, eye sight and night and colour blindness, once every six months.
- 14.4.12.6 He shall get entries recorded in the Movement Register before the officer or other authorized person leaves the staff car.
- 14.4.12.7 He shall strictly observe driving and traffic regulations and speed limits laid down for different areas.
- 14.4.12.8 He shall not leave the staff car unattended or park it in a manner which violates traffic rules in force.
- 14.4.12.9 Any fault in a vehicle discovered by the driver while on duty shall be reported immediately to the officer-in-charge.
- 14.4.12.10 If any officer refuses to cooperate in regard to the observance of these rules the staff car driver shall not argue with him but carry out the orders of the officer and report the details of incident to the officer-in-charge.
- 14.4.13 Registration Number etc. to be communicated: Wherever a new staff car is purchased, its registration number together with the registration number of the car going to be replaced shall be communicated to the Accounts Officer concerned, who shall admit expenditure of such staff car accordingly.



General Provident Fund

General Provident Fund

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15 GENERAL PROVIDENT FUND

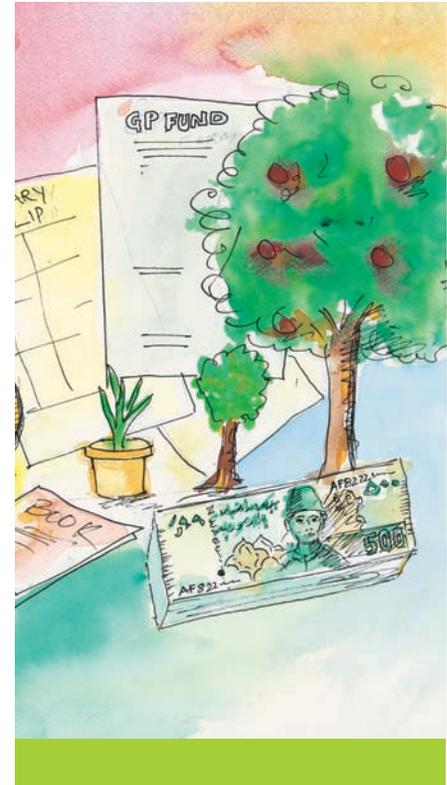
The fund was established under the Provident Funds Act, 1925 as amended from time to time. Originally subscription to the General Provident Fund was optional, but from 1st September, 1953 it has been made compulsory. All Government Servants including re-employed personnel required to subscribe to the General Provident Fund. As soon as a subscriber joins the Fund he should send to the Accounts Officer a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the event of his death before that amount has become payable or having become payable has not been paid. The nomination can be in favour of any person, but if a subscriber has a family (wife or wives, legitimate children, widow or widows and children of a deceased son and husband in the case of a female employee) he cannot nominate any person other than the members of his family. A bachelor, having given nomination in favour of any person has to revise it as soon as he gets married.

A copy of the nomination paper may be kept in the service books of the subscribers drawing pay in Basic Pay Scale 15 and below and in the case of those drawing pay in the Basic Pay Scale 16 and above, in their personal file.

- 15.1 Monthly Subscription and Refund of Withdrawal: The subscription to the General Provident Fund is made by deduction from the monthly pay bills. If a Government Servant is on Foreign Service, he can pay his subscription in cash in a branch of SBP or a designated branch of NBP and forward the treasury chalan to the respective Accounts Officer. The subscription can be suspended during leave and suspension. From 01.07.1987 there is a uniform rate of subscription for every employee based on the mean of his Basic Pay Scale. If the subscription is deposited (in bank) before the 5th day of a month then the same shall be posted in that very month and if it is deposited on or after the 5th day of that month then it will be posted in the next succeeding month.

15.2 Interest of GPF Balances

- 15.2.1 The Government pays to the credit of the account of a subscriber interest at such rate as is determined for each year. The interest is calculated on the amount at the credit of a subscriber on the last day of the preceding year, less any sums withdrawn during the current year interest for 12 months and on all sums credited to the subscriber's account after the last day of the preceding year interest from the date of deposit up to the end of current year. The amount of interest is rounded to the nearest rupee. In addition a benefit of 30% over and above the normal interest for the year payable to the subscriber was allowed during the period from 1st July, 1986 to 30th June, 2000.



RATE OF PROFIT AND BONUS ON GPF ACCOUNTS

Year	ROI % *	Year	ROI % *	W Bonus
53-64	04.000	86-87	14.660	19.058
64-65	05.000	87-88	14.000	18.200
65-66	05.250	88-89	14.840	19.292
66-68	06.000	89-90	15.930	20.709
68-71	06.250	90-91	15.930	20.709
71-72	06.500	91-92	15.930	20.709
72-73	07.250	92-93	15.930	20.709
73-74	08.250	93-94	15.540	20.202
74-75	10.250	94-95	15.440	20.072
75-76	10.500	95-96	15.490	20.137
76-77	10.750	96-97	16.760	21.788
77-78	11.750	97-98	17.510	22.763
78-79	12.000	98-99	17.350	22.555
79-80	12.500	99-00	16.110	20.943
80-81	13.000	00-01	15.000	-
81-82	13.000	01-02	15.000	
82-83	13.200	02-03	14.500	
83-84	14.000	03-04	13.500	
84-85	14.600	04-05	12.000	
85-86	14.720	05-06	10.500	
		06-07	11.000	
		07-08	12.50	

*ROI- Rate of interest

- 15.2.2 While making the final payment in respect of G.P.Fund, the interest will be paid up to the end of the month preceding that in which payment is made. In the case where the Accounts Officer has intimated to the subscriber a date on which he is prepared to make payment in cash, interest would be payable only up to the end of the month preceding the date so intimated. If the subscriber claiming the payment does not send an application in that behalf within six (6) months of the date on which the amount standing in the credit with the subscriber become payable, interest would be payable up to the end of six months after the month in which the amount became payable. In case of delayed payment of G.P.Fund and residual balance thereof, the payment of interest may be made up to the end of the month preceding that in which the payment of residual balance (s) is/are made.
- 15.2.3 If a subscriber requests the Accounts Officer in writing that interest may not be calculated on his accumulation it will be done accordingly, but if he subsequently asks for interest, it will be credited from the first day of the financial year in which he asks for it.
- 15.2.4 No interest shall be allowed on the amount recovered on account of the G.P.Fund subscription in excess of the amount due.
- 15.3 Transfer of GPF Balances: On transfer from one Accounts Office circle to the other the GPF balance is to be transferred from the previous to current Accounts Office as per following procedure:
- The subscriber submits an application requesting therein to transfer his GPF balance. The application is addressed to the previous Accounts Office and is forwarded by the current Accounts Office verifying the GPF account number which is being maintained by that office.
 - In the application the subscriber must mention his GPF account number of both the Accounts Offices.
 - Period of posting should also be mentioned in the application so that G.P.Fund balance without any missing credit, may be transferred.
 - The (previous Accounts Office), after receipt of letter from the present Accounts Office will transfer the GPF balance, through Credit or Transfer Memos, as the case may be.
 - On receipt of balance, the present Account Office would enter the balance in the GPF account of the

subscriber. In case of computerized salary the balance so transferred is also required to be added in the salary slip through submitting a computer change statement.

Note: Automatic transfer of GPF balance, along with salary details, through SAP system on transfer “in” and “out”, of the employee (subscriber) is under consideration.

15.4 Advances from the GPF Balances: There are two main categories of G.P.Fund Advances i.e. Refundable and Non-Refundable Advances. No recovery of Non-Refundable Advance is made and the amount advanced is treated as part of final payment of the amount standing to the credit of the subscriber when the final payment becomes due. An advance drawn from G.P.Fund account on refundable basis, may be allowed to be converted into a non-refundable advance.

15.5 Refundable Advances

A temporary advance may be granted to a subscriber from the amount standing at his credit in his General Provident Fund Account subject to the following conditions:-

- (a) To pay expenses incurred in connection with the prolonged illness of the applicant, the applicant's spouse or any person actually dependent upon him.
- (b) To pay for the overseas passage for reasons of health or education of the applicant or any person actually dependent upon him.
- (c) To pay obligatory expenses on a scale appropriate to the applicant's status in connection with funerals or ceremonies which by his religion it is incumbent upon him to perform or in connection with his marriage or the marriage of any member of his family or a female relative actually dependent upon him;
- (d) The amount should not exceed three months pay or half the amount at the credit of the subscriber in the fund, whichever is less; and
- (e) To purchase motor car/motor cycle/bicycle by a subscriber, whose deposits carry no interest and who does not take any advance from the Government for the purpose.
- (f) In Punjab Government the GPF subscribers are allowed to draw 12 months pay or 50% balance whichever is less as Car Advance and four (4) months pay as Motor Cycle Advance. The recovery would be effected at rate of 7% of the subscriber's pay
- (g) A second advance may be allowed but in rare and exceptional cases and subject to the following conditions:
 - 1) A second advance shall be sanctioned by the authority next above the sanctioning authority.
 - 2) The outstanding balance of first advance with interest, if any, shall be recovered from the amount of the second advance being sanctioned so that only one advance remains outstanding at one time.
 - 3) The advance is recoverable in such installments as a sanctioning authority may direct, but such number should not be less than 12 and more than 48. The recovery will commence from the pay of the month in which the advance is drawn. A competent authority may order the postponement of recovery of advance, if so requested by the subscriber. After the principal has been repaid the interest will be recovered.
- (h) An advance for the construction of a house for occupation by the subscriber himself or for the purpose of completely reconstructing or for extending / renovating a house owned by him or by his wife and children or by any of them may be granted subject to the following conditions:
 - i) Advance should be nearly as possible to the terms and conditions laid down for House Building Advances.
 - ii) Advance should not exceed 36 months pay (24 months pay in case of Province of Punjab) of the subscriber or 80% of the amount at the credit of the subscriber in the Fund, whichever is less;
 - iii) Land and house constructed thereon is mortgaged to the President within three months of the drawal of advance;
 - iv) Recovery to be made, at the rate of 7% of the subscriber's pay. If the amount of advance does not exceed 18 months pay of subscriber, recovery is made at rate of 5% pay (in case of Province Punjab recovery is made at rate of 7% of the pay).
 - v) The advance from the GPF account of a Government Servant granted for the construction of a house, will not be taken into account for the purpose of calculating the total house building advance to which a Government Servant is entitled.

15.6 Non-Refundable Advances

15.6.1 The G.P.Fund subscribers who have attained the age of 50 years have been allowed to draw 100% balance at their credit on the date of application for grant of advance and no reasons are required to be given for the advance in accordance with Regulation Wing O.M No. F1(5) R-7/87 dated 22.03.2001.

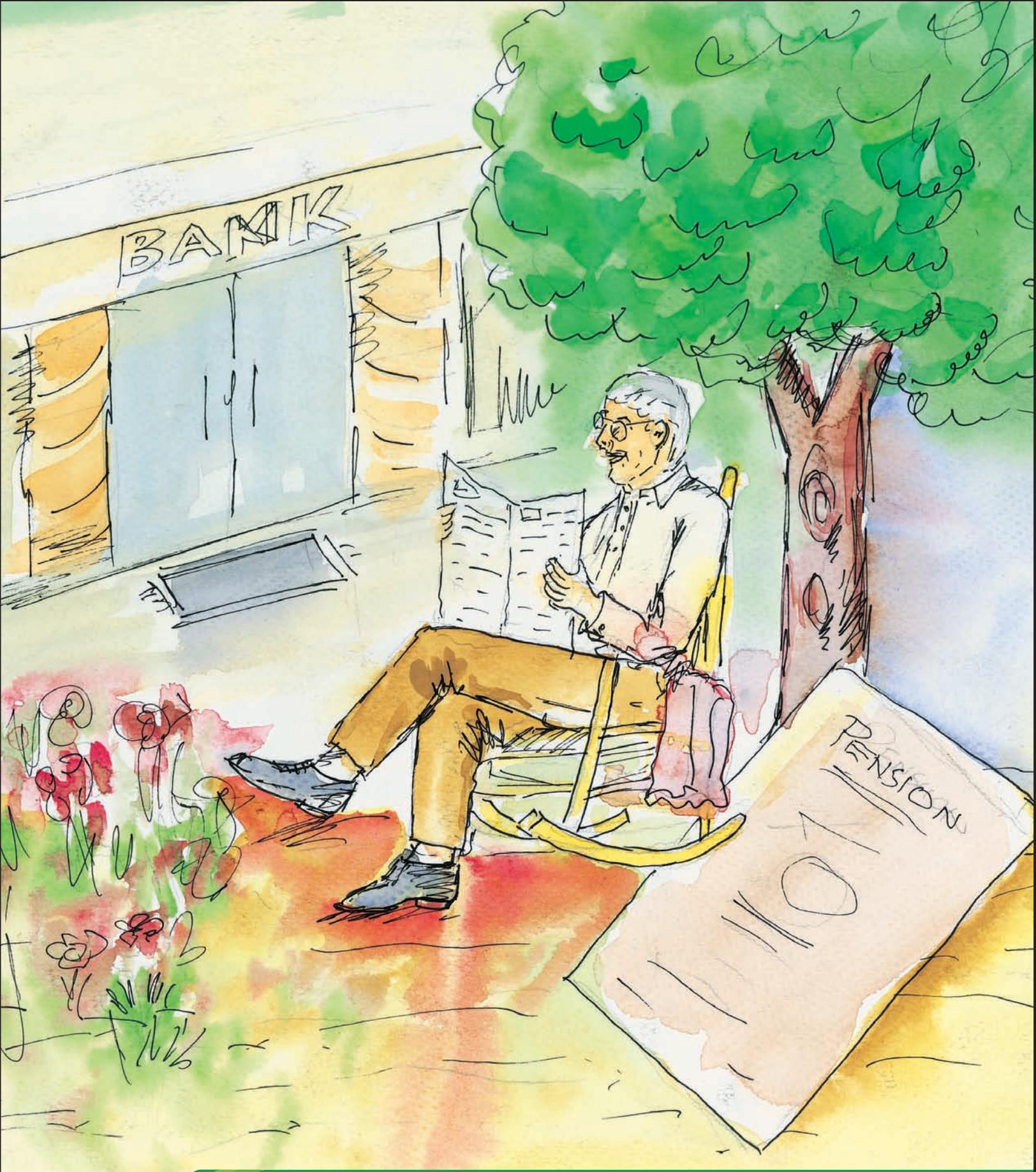
15.6.2 A non-refundable advance up to 80% of the G.P.Fund balance or 36 month's pay (24 months pay in respect of GPF subscribers of Punjab Govt.) applied for after the subscriber had attained the age of 45 years shall be admissible for the purposes and subject to the conditions mentioned hereunder:-

- (a) Construction of a house (anywhere in Pakistan) on land owned by him or by his wife or children or by any of them;
- (b) Completely re-constructing or for extending or renovating a house already owned by the Government Servant concerned or by his wife and children or any of them;
- (c) Purchase of agricultural land;
- (d) Purchase of a house for his residence; and
- (e) Repayment of loan taken from a financial institution.

15.7 Final Payments on Quitting Service: When a subscriber proceeds on L.P.R or finally quits the service, the amount standing at his credit in the Fund is payable to him. In case a subscriber does not proceed on LPR he can draw the final payment of G.P.Fund during the period of 12 months preceding the date of retirement on attaining the age of superannuation. Following documents are required to be submitted to the Accounts Office (AG/DAO) for issuance of GPF final payment authority:

- (a) GPF-10 form, duly filled in and signed by the subscriber and competent authority.
- (b) Copy of retirement / termination / dismissal order.
- (c) Forwarding letter of the office.
- (d) Copy of computerized salary slip (if the pay is computerized).
- (e) No Inquiry / No Demand Certificate.

A sample General Ledger card showing the General Provident Fund calculations are given at ANNEX-XI



Pension Rules

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16. PENSION RULES

(CSR, DDO Hand Book, Pension Compendium, Notification, Circular issued by the FD)

The word 'Pension' means an allowance for retired servants. In official terminology, Pension is a periodical payment made by Government on consideration of past services rendered by a Government Servant.

General

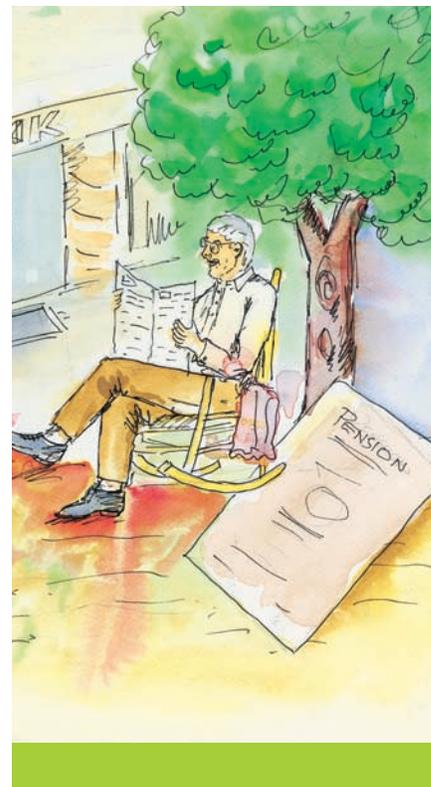
- The appointing authority of the Civil Servant is the pension sanctioning authority.
- In case of death, salary is admissible for the day of death and pension becomes due from the following day.
- If the suspension is followed by reinstatement but period is not decided, it will be treated as spent on duty.
- 2 percent additional benefit (up to 30th November 2001), of gross pension, was also admissible for each extra year of qualifying service put in after 30 years service subject to maximum of 10% of gross pension.
- When a Government Servant is required to retire on attaining a specific age, the day on which he attains that age is reckoned as a non-working day and Government Servant must retire with effect from and including that day.
- No pension is admissible to a Civil Servant who is dismissed or removed from service for reasons of discipline, but Government may sanction compensatory allowance to such a Civil Servant, not exceeding 2/3 of the pension or gratuity which would have been admissible to him had he been invalidated from service on the date of such dismissal or removal.
- Further good conduct after retirement is an implied condition for grant of pension. (Art 351-CSRs)
- If a Government Servant died before signing pension papers / completion of pension payment case, his pension case would be processed as per live cases i.e. commutation (35% of gross pension & 65% net pension) and family pension will be converted on the next day of death.

Calculation of Pension

Gross Pension = Emoluments X Scale of Pension, as per following table:

SCALE OF PENSION

Completed year qualifying service	Scale of pension expressed as fraction of average emoluments
10	70/300
11	77/300
12	84/300
13	91/300
14	98/300
15	105/300
16	112/300



(Art.14)

17	119/300
18	126/300
19	133/300
20	140/300
21	147/300
22	154/300
23	161/300
24	168/300
25	175/300
26	182/300
27	189/300
28	196/300
29	203/300
30	210/300

Commutation

A pensioner can opt to commute his pension up to:

- o 50 percent (%) of his total gross pension up to 30th November 2001
- o 40 percent for the period 1st December 2001 to 30th June 2005
- o 35 percent from 1st July 2005

Calculation of amount of commutation

Commutation= Amount of Gross Pension (Max. 35%) X 12 X Rate of Commutation

Note: The commutation is not subject to any medical certificate if it is asked within one year from the date of retirement. If commutation is applied after one year of retirement it becomes subject to medical certificate. A Civil Servant who is retired on medical grounds is also entitled to commutation subject to production of medical certificate even if it is asked for within one year from the date of retirement.

REVISED COMMUTATION TABLE WEF 01-12-2001

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

Calculation of Pension

Emoluments		Qualifying Services			
Basic Pay (BS-20)	41,465	Description	Day	Month	Year
Usual Increment*	1,510	DO Retirement	20	07	2008
Qualification Pay	1,200	DO Appointment	01	11	1974
Senior Post Allowance	1,100	Total Service	19	08	33
EOI		Net Q. Service	29	09	30
Total Emoluments	45,275				
*On having six months qualifying service in the year (inceregment) of retirement					Say 31 years
Communication Rate		Age on Next Birthday			
Rate of commutation as per table at age of 57 years		Description	Day	Month	Year
13.9888		DO Retirement	20	07	2008
		DO Appointment	22	03	1952
		Total Service	28	03	56
i.e. the pensioner will get against one rupee					
Rs. 167.8656=[13.9888*12]		Scale 210/300	Say 57 years		
(I) Gross Pension	$45,275 \times 210/300$	=	31,692.50		
(II) Commutation	$= ** 11092.38 \times 13.9888 \times 12$	=	1,862,029		
(III) Net Pension	$= (31692.50) \times (65/100)$	=	20,600		
(IV) Spl Additional Pension in lieu of Ord All		=	3,000		
Inservice death case (all calculation upto Gross Pension would same)					
Gratuity	$(31692.5/4) \times 13.9888 \times 12$				
Net Family	$(31692.5) \times 50/100$				
Net Family Pension in case of Federal employee (3/4)					
After retiremetnt death					
Net Family Pension	$20600 \times 50/100$ i.e 50% of net pension				
		10,300			

- Note: - 10% and 15% increases on pension (carry home), excluding Special Addl. Pension (Orderly Allowance) are also admissible.
 - Spl Additional Pension is not abmissible to the family of the employee / pensioner
- | | | |
|-----|-------------------------------|-------------------|
| BPS | Senior Post All (01.07.2005) | Orderly Allowance |
| 20 | 1100 | |
| 21 | 1200 | |
| 22 | 1600 | 3000 |

16.1 Basic Conditions of service for grant of pension

16.1.1 First: - The service must be under Government. (Art-263 C.S.Rs).

16.1.2 *Second: - The employment must be substantive and permanent. (Art-361 C.S.Rs.)

*The continuous temporary and officiating service followed by confirmation or the regular temporary service without interruptions shall also count for gratuity/pension.

16.1.3 Third: - The service must be paid by Government. (Art-361 C.S.Rs.)

(Foreign Service also counts for pension subject to payment of contribution towards the cost of pension to general revenues.) [FR-115 (a) & 117(a)]

16.2 Minimum Service for grant of Gratuity and Pension

16.2.1 In the following cases, on completion of 5 years service, and less than 10 years, only gratuity is allowed:

- | Description | Amount of Gratuity (For each completed year of service) |
|---|---|
| a) Death while in service..... | One & half months emoluments |
| b) Invalidation..... | - do - |
| c) Discharged from service due: | |
| • to abolition of post. | One month's emoluments |
| • Retired on attaining age of superannuation (60 years) | - do - |

- 16.2.2 A Civil Servant can seek voluntary retirement on completion of at least 25 years of service. In above cases, pension /family pension is admissible subject to completing at least 10 years of service.
- 16.3 Classification of Pension
- 16.3.1 Superannuation Pension: It is admissible to a Civil Servant who retires on attaining the age of superannuation (60 years).
- 16.3.2 Retiring Pension
It is admissible to a Government Servant who seeks retirement after completing 25 or more years of qualifying service. However if due to late joining of service, the age of superannuation (60 years) is reached, the condition of completion of 25 years qualifying service will not apply and the Government Servant will retire without any formal permission or orders.
- 16.3.3 Invalid Pension: It is admissible to a Civil Servant who is declared permanently in-capacitated or invalid for further service by a competent medical authority. The minimum qualifying service shall be 10 years for invalid pension. It is allowed from the date of invalidation and if, the Civil Servant is on regular long leave, the pension will be allowed from the date after expiry of such leave. (441 CSR).
- 16.3.4 Compensation Pension: It is admissible only to permanent Civil Servant when the discharge/ retirement is owing to the abolition of the permanent post, and he/she is not appointed to another post, (the conditions of which are deemed by authority competent to discharge him to be at least equal to those of his/her own), has the option of taking compensation pension or to accept another appointment even on lower pay if offered and continuing to count his/her previous service for pension. (426 CSR).
- 16.3.5 Extra-ordinary Pension: This is sanctioned by the Ministry of Finance as an additional pension to a Government Servant who receives injury which disables him/her for further service or is killed and such injury or death is caused in due performance of, or in consequence of his official duty or position. Government has discretionary powers in granting extra-ordinary pension or gratuity in other cases (e.g. National Heroes) in terms of para 746 D of Compendium of Pension Rules.
- 16.3.6 Family Pension: In the event of the death of a Civil Servant, whether before or after retirement, his family shall be entitled to receive such pension or gratuity, or both, as may be prescribed. (Section 19 Civil Servant Act 1973).
- 16.3.6.1 Nomination: As soon as a Civil Servant completes 5 years of service, he/she shall furnish a nomination conferring on one or more persons of his/her family, the right to receive any gratuity under the rules, clearly specifying the amount of share payable to each nominee (Art 371-A C.S.R). The nomination shall be countersigned by the head of office indicating the date of its receipt and shall be kept in safe custody. In case of staff in BPS 1-15 a copy of nomination shall be pasted in the Service Book and in case of officers of BPS-16 and above, after countersignature, be forwarded to the respective Audit/Accounts Office for safe custody.
- 16.3.6.2 Family: In case of a married Government Servant, only wife/children are included in the family and they are only legal nominees for Pension/Gratuity irrespective of the fact that nomination is in their names or not. However a female Government Servant can exclude her husband from her family for this purpose.
- (a) If the Government Servant had more than one wife and the number of his wives and children does not exceed 4, the pension shall be divided equally amongst the surviving widows, for life, and children. If the number of surviving widows and children is more than 4, the pension shall be divided in the following manner viz., each widow shall get 1/4 of the pension and balance, if any, shall be divided equally amongst the surviving children (below 21 years of age).
 - (b) Failing a widow or husband, as the case may be, to the eldest surviving son below the age of 21 years.
 - (c) Failing (a) and (b) to the eldest surviving unmarried daughter (Family Pension is admissible for life to disabled child or unmarried daughter of deceased Government Servant / Pensioner)
 - (d) Failing (a) to (c), to the eldest widowed daughter for 10 years or unexpired portion of 10 years.
 - (e) Failing (a) to (d) to the eldest widow of the deceased son for ten years or unexpired portion of ten years.
 - (f) Failing (a) to (e):
 - i) To the father (for life).
 - ii) Failing the father to the mother (for life).
 - iii) Failing (i) to (ii) to the eldest surviving brother below 21 years.
 - iv) Failing (i) to (iii) to the eldest surviving unmarried sister below 21 years, if the eldest sister marries or dies, then the eldest below 21 years.
 - v) Failing (i) to (iv) to the eldest surviving widowed sister for 10 years or unexpired portion of 10 years.
- 16.3.6.3 Amounts of Family Pension
- (a) In case of death of a Government Servant before retirement, having at least 10 years qualifying service, his family is entitled to gratuity equal to 1/4th of the gross pension as per commutation table and family pension equal to 1/2 of gross pension.

- (b) In case of death after retirement, family of the deceased pensioner is entitled to receive 50% of the net pension (last drawn).
- 16.3.7 Compulsory Retirement: Due to disciplinary measures, major penalty of compulsory retirement may be imposed by the authority. The Government may retire a Government Servant having 20 years qualifying service in terms Section-13 of Civil Servant Act-1973 as amended vide Civil Servant (Amendment) Ordinance, 2001 dated 4th August, 2001.
(The Govt. of Punjab letter # SR-111-4-14/2002 dated 24th June, 2002)
- 16.4 Qualifying and Non-Qualifying Periods of Service
- 16.4.1 Periods of Qualifying Service: Beside duty period, following periods are also taken as service qualifying for pension.
- Probation period followed by confirmation
 - Suspension period followed by re-instatement
 - All types of leave other than Extraordinary Leave
 - Foreign Service subject to recovery of pension contribution
 - Period condoned by the competent authority.
 - Joining time
 - Half period of apprenticeship.
 - Any other period decided as qualifying period for pension by the competent authority or a Court.
- 16.4.2 Periods of Non-Qualifying Service
- Period of previous service after resignation/removal/dismissal from service
 - Un-authorized absences and over-stayals of leave and joining time reduce the period of qualifying service
 - Extraordinary leave
 - Service period after attaining the age of superannuation
 - Period of training before joining the service
 - Half period of apprenticeship
 - Period of suspension followed by compulsory retirement.
- 16.4.3 Condonation of Deficiency in service: Deficiency in qualifying service upto six months is condoned automatically in terms of CSR-423. A deficiency exceeding six months but less than a year, approve of the competent authority is required to condone the deficiency.
- 16.5 Emoluments Reckonable for Pension: The emoluments reckonable for pension include the following:-
- Basic pay of the scale.
 - Personal pay.
 - Qualification pay.
 - Indexed pay
 - Technical pay
 - Special pay.* (Special pay of current drawn during the 12 previous months will be averaged out and counted towards emoluments).
(Auditor General Office letter # 391/Reg.II/Pen/1-94/C, dated 9th September, 1996 & FD Government of Punjab FD letter SR.III.4.58/86 dated 12th December, 1998)
 - Senior Post Allowance
 - Any other addition to pay which may be classed as emoluments for pension by the President
Note: From 1.7.1986. The average of last 12 months or last pay drawn on retirement whichever is beneficial. No. Option will, however, be available to persons entering service on or after 1.7.1986 and in their case pension shall be calculated at the prescribed rate on last pay/emoluments drawn.
- 16.6 Pension Papers-checklist
- 16.6.1 Live Cases
- Covering / forwarding letter.
 - Service Book (in case of non-gazetted employees) / service statements in case of gazetted employees.
 - Retirement Order / Pension sanction order.
 - Last Payment Certificate.
 - Copy of National Identity Card.
 - Form CSR 25 Pension Papers (in duplicate).
 - List of Family Members.
 - Last computerized salary slip (in case of computerization of pay roll).
 - Descriptive Roll.
 - 3 Photographs duly attested

- (k) Specimen signatures / thumb impression.
- (l) No Demand Certificate (Departmental)
- (m) No Demand Certificate (Building Department/Estate Office)
- (n) Income Tax clearance certificate, where applicable.
- (o) Invalid certificate by the appropriate Medical Board in case of Invalid Pension.
(Major part of forms / certificates etc. are included in the Forms of pension papers)

16.6.2 Family Pension (In-service death case) (In addition to above documents)

- (a) Death Certificate
- (b) Affidavit of widow regarding Non-Marriage / Non-separation
- (c) National Identity Card of widow instead of deceased Government Servant

16.7 Pension Contribution and Share

The pension contribution deposit record for the period of Foreign Service if any, should be produced along with the pension case to claim the service benefit of such period, as detailed in under topic of foreign service. If the retired employee has served under more than one Government then his pension/commutation would be allocated / debited to the concerned Governments proportionately as per qualifying service period.

16.8 Assistance package for families of government employees (Federal Govt.) who die in service
(Establishment Div. OM No./7/40/2005-E.2 ISD dated June 13, 2006.)

Item	In Service Deaths	Security Related Deaths																						
Lump Sum	<table border="1"> <tr> <th>BS</th> <th>Amount</th> </tr> <tr> <td>1-4</td> <td>Rs.200,000</td> </tr> <tr> <td>5-10</td> <td>Rs.320,000</td> </tr> <tr> <td>11-15</td> <td>Rs.400,000</td> </tr> <tr> <td>16-17</td> <td>Rs.500,000</td> </tr> <tr> <td>18-19</td> <td>Rs.800,000</td> </tr> <tr> <td>20 & above</td> <td>Rs.1,000,000</td> </tr> </table>	BS	Amount	1-4	Rs.200,000	5-10	Rs.320,000	11-15	Rs.400,000	16-17	Rs.500,000	18-19	Rs.800,000	20 & above	Rs.1,000,000	<table border="1"> <tr> <th>BS</th> <th>Amount</th> </tr> <tr> <td>1-15</td> <td>Rs. 500,000</td> </tr> <tr> <td>16-19</td> <td>Rs. 1,000,000</td> </tr> <tr> <td>20 & Above</td> <td>Rs. 1,500,000</td> </tr> </table>	BS	Amount	1-15	Rs. 500,000	16-19	Rs. 1,000,000	20 & Above	Rs. 1,500,000
BS	Amount																							
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Pension	<ul style="list-style-type: none"> o 75% pension to the spouse or eldest son till the youngest child attains the age of 18 years. o Normal pension to the spouse after that for life. 	<ul style="list-style-type: none"> o Full pension to the spouse or eldest son till the youngest child attains the age of 18 years. o Normal pension to the spouse after that for life. 																						
Accommodation	Retention of Government house or payment of rent for hired house for 05 year or till the age of superannuation, which ever is earlier but for a minimum period of 03 years.	Retention of Government house or payment of rent for hired house till superannuation or for 05 year which ever is later.																						
Employment	Employment for posts in BS-01 to BS-15 on two years contract without advertisement.	Employment for posts in BS-01 to BS-15 on two years contract without advertisement.																						
Education	Free education to one child up to the age of 18 years.	Free education to all the children up to the age of 18 years.																						
Health	Free Health facilities to widow for life and for and to children upto age of 18 years in Government Hospitals.	Free Health facilities to widow for life and for children upto age of 18 years in Government Hospitals.																						
Plot of Land	<ul style="list-style-type: none"> o Allotment of a plot as per FGEHF policy against 2% quota fixed for deceased employees. o The widow would also be eligible to be considered for allotment of plot as per FGEHF policy applicable to serving Federal Government employees. However, allotment of plot against one category would render her ineligible for consideration in second category. 	<ul style="list-style-type: none"> o Allotment of a plot as per FGEHF policy against 2% quota fixed for deceased employees. o The widow would also be eligible to be considered for allotment of plot as per FGEHF policy applicable to serving Federal Government employees. However, allotment of plot against one category would render her ineligible for consideration in second category. 																						
House Building Advance	In case of advance against salaries sanctioned by the AGPR or the Provincial AG office, the unpaid balance to be waived.	In case of advance against salaries sanctioned by the AGPR or the Provincial AG office, the unpaid balance to be waived.																						

Family Package in Province Punjab

Sr #	Description of Package	Reference # (Govt. of Punjab)
1.	A spouse of the deceased Government Servant can retain accommodation for 5 years or till the age of superannuation, whichever is earlier.	In case of Designated house Govt. will arrange alternate accommodation. FD.PR-17-1/99 dated 27th May, 1999.
2.	Employment for posts in BS-01 to BS-05 to one son or daughter or wife, or the deceased Govt. servant. Upper age for 5 years to the son / daughter would also be allowed.	S&GAD letter No. SOR-1 (S&GAD) 9-1/2000 dated 8th September, 2000.
3.	Lump-sum grant is also admissible as financial assistance to the family of a civil servant of Government of Punjab who dies while in service as per above entitlement of families of deceased Federal Government Servant.	FD.SR-1/3-10/2004 dated 10th November, 2004.
4.	Four (4) months pay (pay last drawn plus allowances)	FD.SR-1/3-2/1999 dated 1st July, 2002.